

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sadorus Village**

Unit Code: **010/090/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$121,205

Equalized Assessed Valuation:

\$5,640,834

Population:

450

Employees:

Full Time:

Part Time:

17

Salaries Paid:

\$40,696

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$138,985	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$309	\$666	\$444
Revenue Collected During FY 08:	\$126,170	\$254,229	\$117,702
Expenditures During FY 08:	\$147,239	\$232,039	\$106,311
Per Capita Revenue:	\$280	\$581	\$283
Per Capita Expenditures:	\$327	\$540	\$267
Revenues over (under) Expenditures:	-\$21,069	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	80.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$117,916	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$262	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,289	\$37,131	\$
Total Unrestricted Net Assets:	\$103,627	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$81,523	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$181	\$2,071	\$745
Revenue Collected During FY 08:	\$47,396	\$206,165	\$79,162
Expenditures During FY 08:	\$42,135	\$201,484	\$88,676
Per Capita Revenue:	\$105	\$520	\$198
Per Capita Expenditures:	\$94	\$519	\$219
Operating Income (loss):	\$5,261	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	205.97%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$86,784	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$193	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sailor Springs Village**

Unit Code: **013/030/32**

County: **CLAY**

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$38,125

Equalized Assessed Valuation:

\$227,001

Population:

136

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

Beginning Fund Balance for FY 08:

\$32,365

\$266,951

\$169,639

Per Capita Beginning Fund Balance:

\$238

\$666

\$444

Revenue Collected During FY 08:

\$22,094

\$254,229

\$117,702

Expenditures During FY 08:

\$26,859

\$232,039

\$106,311

Per Capita Revenue:

\$162

\$581

\$283

Per Capita Expenditures:

\$197

\$540

\$267

Revenues over (under) Expenditures:

-\$4,765

\$22,190

\$7,764

Ratio of Fund Balance to Expenditures:

102.76%

286.45%

165.93%

Ending Fund Balance for FY 08:

\$27,600

\$280,303

\$171,795

Per Capita Ending Fund Balance:

\$203

\$689

\$462

Equity

Total Reserved Funds:

\$

\$2,724

\$

Total Unreserved Funds:

\$

\$28,007

\$

Net Assets

Total Restricted Net Assets:

\$

\$37,131

\$

Total Unrestricted Net Assets:

\$

\$125,617

\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sainte Marie Village**

Unit Code: **040/025/32**

County: **JASPER**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$176,095

Equalized Assessed Valuation:

\$2,125,406

Population:

350

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$16,520

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$264,126	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$755	\$666	\$444
Revenue Collected During FY 08:	\$81,860	\$254,229	\$117,702
Expenditures During FY 08:	\$59,867	\$232,039	\$106,311
Per Capita Revenue:	\$234	\$581	\$283
Per Capita Expenditures:	\$171	\$540	\$267
Revenues over (under) Expenditures:	\$21,993	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	444.52%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$266,119	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$760	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4,366	\$37,131	\$
Total Unrestricted Net Assets:	\$261,753	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$285,089	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$815	\$2,071	\$745
Revenue Collected During FY 08:	\$60,673	\$206,165	\$79,162
Expenditures During FY 08:	\$59,733	\$201,484	\$88,676
Per Capita Revenue:	\$173	\$520	\$198
Per Capita Expenditures:	\$171	\$519	\$219
Operating Income (loss):	\$940	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	512.33%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$306,029	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$874	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Salem City

Unit Code: 058/055/30

County: MARION

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,087,357

Equalized Assessed Valuation:

\$74,377,796

Population:

8,000

Employees:

Full Time:

75

Part Time:

50

Salaries Paid:

\$3,251,017

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,725,271	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$466	\$548	\$381
Revenue Collected During FY 08:	\$5,405,472	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,313,030	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$676	\$721	\$564
Per Capita Expenditures:	\$664	\$706	\$556
Revenues over (under) Expenditures:	\$92,442	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	72.61%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,857,713	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$482	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,433,328	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$4,526,546	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,698,944	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,337	\$1,174	\$528
General Obligation Debt over EAV:	0.16%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$20,255,877	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,532	\$1,329	\$992
Revenue Collected During FY 08:	\$11,002,622	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$9,819,368	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$1,375	\$427	\$282
Per Capita Expenditures:	\$1,227	\$403	\$271
Operating Income (loss):	\$1,183,254	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	219.59%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$21,562,431	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,695	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: San Jose Village

Unit Code: 054/060/32

County: LOGAN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,153,570

Equalized Assessed Valuation:

\$4,106,144

Population:

696

Employees:

Full Time:

1

Part Time:

25

Salaries Paid:

\$135,966

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$277,858	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$399	\$666	\$444
Revenue Collected During FY 08:	\$230,271	\$254,229	\$117,702
Expenditures During FY 08:	\$327,089	\$232,039	\$106,311
Per Capita Revenue:	\$331	\$581	\$283
Per Capita Expenditures:	\$470	\$540	\$267
Revenues over (under) Expenditures:	-\$96,818	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	57.55%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$188,240	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$270	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$188,090	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,000	\$385,902	\$36,500
Per Capita Debt:	\$1	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$952,876	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,369	\$2,071	\$745
Revenue Collected During FY 08:	\$211,670	\$206,165	\$79,162
Expenditures During FY 08:	\$132,963	\$201,484	\$88,676
Per Capita Revenue:	\$304	\$520	\$198
Per Capita Expenditures:	\$191	\$519	\$219
Operating Income (loss):	\$78,707	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	775.84%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,031,583	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,482	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sandoval Village

Unit Code: 058/060/32

County: MARION

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,204,350

Equalized Assessed Valuation:

\$5,282,530

Population:

1,500

Employees:

Full Time:

6

Part Time:

20

Salaries Paid:

\$269,833

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$246,229	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$164	\$548	\$381
Revenue Collected During FY 08:	\$519,055	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$442,742	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$346	\$721	\$564
Per Capita Expenditures:	\$295	\$706	\$556
Revenues over (under) Expenditures:	\$76,313	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	72.85%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$322,542	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$215	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$102,826	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$261,105	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$519,942	\$7,762,020	\$1,837,009
Per Capita Debt:	\$347	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,405,984	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$937	\$1,329	\$992
Revenue Collected During FY 08:	\$427,898	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$568,589	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$285	\$427	\$282
Per Capita Expenditures:	\$379	\$403	\$271
Operating Income (loss):	-\$140,691	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	222.53%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,265,293	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$844	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sandwich City**

Unit Code: **019/050/30** County: **DEKALB**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$14,964,217**

Equalized Assessed Valuation: **\$174,131,174**

Population: **7,326**

Employees:

Full Time: **56**

Part Time: **5**

Salaries Paid: **\$1,828,849**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,882,258	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$939	\$548	\$381
Revenue Collected During FY 08:	\$4,561,391	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,064,341	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$623	\$721	\$564
Per Capita Expenditures:	\$555	\$706	\$556
Revenues over (under) Expenditures:	\$497,050	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	181.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$7,382,000	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,008	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,090,167	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,923,237	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,407,705	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,148	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$12,729,670	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,738	\$1,329	\$992
Revenue Collected During FY 08:	\$2,209,829	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,726,596	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$302	\$427	\$282
Per Capita Expenditures:	\$236	\$403	\$271
Operating Income (loss):	\$483,233	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	764.29%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$13,196,216	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,801	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sauget Village

Unit Code: 088/120/32

County: ST. CLAIR

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$28,501,195

Equalized Assessed Valuation:

\$38,695,112

Population:

200

Employees:

Full Time:

39

Part Time:

24

Salaries Paid:

\$2,175,644

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,222,529	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$6,113	\$666	\$444
Revenue Collected During FY 08:	\$9,787,673	\$254,229	\$117,702
Expenditures During FY 08:	\$9,365,007	\$232,039	\$106,311
Per Capita Revenue:	\$48,938	\$581	\$283
Per Capita Expenditures:	\$46,825	\$540	\$267
Revenues over (under) Expenditures:	\$422,666	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	16.80%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$1,573,269	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$7,866	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$1,847,147	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$7,538,051	\$385,902	\$36,500
Per Capita Debt:	\$37,690	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$77,406,351	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$387,032	\$2,071	\$745
Revenue Collected During FY 08:	\$19,896,174	\$206,165	\$79,162
Expenditures During FY 08:	\$19,625,661	\$201,484	\$88,676
Per Capita Revenue:	\$99,481	\$520	\$198
Per Capita Expenditures:	\$98,128	\$519	\$219
Operating Income (loss):	\$270,513	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	395.79%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$77,676,864	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$388,384	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sauk Village Village**

Unit Code: **016/510/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,967,130

Equalized Assessed Valuation:

\$103,469,059

Population:

10,336

Employees:

Full Time:

62

Part Time:

79

Salaries Paid:

\$3,501,968

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,358,917	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$131	\$548	\$381
Revenue Collected During FY 08:	\$6,528,721	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$6,675,841	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$632	\$721	\$564
Per Capita Expenditures:	\$646	\$706	\$556
Revenues over (under) Expenditures:	-\$147,120	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	13.96%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$931,927	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$90	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$142,379	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$10,600,536	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$27,421,100	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,653	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,239,930	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$313	\$1,329	\$992
Revenue Collected During FY 08:	\$1,461,730	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,654,235	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$141	\$427	\$282
Per Capita Expenditures:	\$160	\$403	\$271
Operating Income (loss):	-\$192,505	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	184.22%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,047,425	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$295	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Saunemin Village**

Unit Code: **053/070/32**

County: **LIVINGSTON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$272,450

Equalized Assessed Valuation:

\$3,272,083

Population:

639

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$9,100

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$211,062	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$330	\$666	\$444
Revenue Collected During FY 08:	\$184,904	\$254,229	\$117,702
Expenditures During FY 08:	\$187,352	\$232,039	\$106,311
Per Capita Revenue:	\$289	\$581	\$283
Per Capita Expenditures:	\$293	\$540	\$267
Revenues over (under) Expenditures:	-\$2,448	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	102.46%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$191,963	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$300	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$5,898	\$37,131	\$
Total Unrestricted Net Assets:	\$257,309	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Savanna City**

Unit Code: **008/030/30**

County: **CARROLL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,605,128

Equalized Assessed Valuation:

\$25,281,700

Population:

3,228

Employees:

Full Time:

23

Part Time:

12

Salaries Paid:

\$953,765

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,210,203	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$685	\$548	\$381
Revenue Collected During FY 08:	\$2,176,681	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,887,688	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$674	\$721	\$564
Per Capita Expenditures:	\$585	\$706	\$556
Revenues over (under) Expenditures:	\$288,993	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	132.39%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,499,196	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$774	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,023,998	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$341,742	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,763,613	\$7,762,020	\$1,837,009
Per Capita Debt:	\$546	\$1,174	\$528
General Obligation Debt over EAV:	3.80%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,809,301	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$561	\$1,329	\$992
Revenue Collected During FY 08:	\$576,341	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$581,820	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$179	\$427	\$282
Per Capita Expenditures:	\$180	\$403	\$271
Operating Income (loss):	-\$5,479	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	310.03%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,803,822	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$559	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Savoy Village

Unit Code: 010/095/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,426,760

Equalized Assessed Valuation:

\$132,074,763

Population:

6,249

Employees:

Full Time:

19

Part Time:

8

Salaries Paid:

\$1,222,811

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,764,738	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$442	\$548	\$381
Revenue Collected During FY 08:	\$4,560,481	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$6,644,244	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$730	\$721	\$564
Per Capita Expenditures:	\$1,063	\$706	\$556
Revenues over (under) Expenditures:	-\$2,083,763	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	46.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,107,967	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$497	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$734,769	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,373,198	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,358,121	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,017	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$255,610	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$41	\$1,329	\$992
Revenue Collected During FY 08:	\$256,842	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$65,750	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$41	\$427	\$282
Per Capita Expenditures:	\$11	\$403	\$271
Operating Income (loss):	\$191,092	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	477.53%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$313,973	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$50	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sawyerville Village

Unit Code: 056/095/32

County: MACOUPIN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$289,390

Equalized Assessed Valuation:

\$1,747,572

Population:

300

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$35,683

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$66,817	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$223	\$666	\$444
Revenue Collected During FY 08:	\$56,682	\$254,229	\$117,702
Expenditures During FY 08:	\$49,589	\$232,039	\$106,311
Per Capita Revenue:	\$189	\$581	\$283
Per Capita Expenditures:	\$165	\$540	\$267
Revenues over (under) Expenditures:	\$7,093	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	162.68%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$80,671	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$269	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$80,671	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$336,011	\$385,902	\$36,500
Per Capita Debt:	\$1,120	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$191,921	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$640	\$2,071	\$745
Revenue Collected During FY 08:	\$159,357	\$206,165	\$79,162
Expenditures During FY 08:	\$153,411	\$201,484	\$88,676
Per Capita Revenue:	\$531	\$520	\$198
Per Capita Expenditures:	\$511	\$519	\$219
Operating Income (loss):	\$5,946	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	124.57%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$191,106	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$637	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Saybrook Village

Unit Code: 064/100/32

County: MCLEAN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$221,670

Equalized Assessed Valuation:

\$6,131,314

Population:

739

Employees:

Full Time:

1

Part Time:

17

Salaries Paid:

\$44,734

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$291,483	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$394	\$666	\$444
Revenue Collected During FY 08:	\$191,760	\$254,229	\$117,702
Expenditures During FY 08:	\$136,000	\$232,039	\$106,311
Per Capita Revenue:	\$259	\$581	\$283
Per Capita Expenditures:	\$184	\$540	\$267
Revenues over (under) Expenditures:	\$55,760	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	255.33%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$347,243	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$470	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$347,243	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$25,768	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$35	\$2,071	\$745
Revenue Collected During FY 08:	\$58,027	\$206,165	\$79,162
Expenditures During FY 08:	\$61,377	\$201,484	\$88,676
Per Capita Revenue:	\$79	\$520	\$198
Per Capita Expenditures:	\$83	\$519	\$219
Operating Income (loss):	-\$3,350	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	36.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$22,418	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$30	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Scales Mound Village

Unit Code: 043/045/32

County: JO DAVIESS

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$377,000

Equalized Assessed Valuation:

\$4,040,936

Population:

401

Employees:

Full Time:

1

Part Time:

Salaries Paid:

\$33,243

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$420,913	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,050	\$666	\$444
Revenue Collected During FY 08:	\$209,227	\$254,229	\$117,702
Expenditures During FY 08:	\$165,672	\$232,039	\$106,311
Per Capita Revenue:	\$522	\$581	\$283
Per Capita Expenditures:	\$413	\$540	\$267
Revenues over (under) Expenditures:	\$43,555	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	275.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$457,167	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,140	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$136,242	\$37,131	\$
Total Unrestricted Net Assets:	\$320,925	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$61,887	\$385,902	\$36,500
Per Capita Debt:	\$154	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$881,685	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,199	\$2,071	\$745
Revenue Collected During FY 08:	\$90,388	\$206,165	\$79,162
Expenditures During FY 08:	\$107,776	\$201,484	\$88,676
Per Capita Revenue:	\$225	\$520	\$198
Per Capita Expenditures:	\$269	\$519	\$219
Operating Income (loss):	-\$17,388	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	808.71%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$871,598	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,174	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Schaumburg Village

Unit Code: 016/515/32

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$240,060,042

Equalized Assessed Valuation:

\$3,909,822,148

Population:

75,936

Employees:

Full Time:

558

Part Time:

165

Salaries Paid:

\$46,153,152

Blended Component Units

Number Submitted = 2

Firefighters' Pension Plan

Police Pension Plan

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$50,174,954	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$661	\$420	\$380
Revenue Collected During FY 08:	\$84,461,402	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$84,820,914	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,112	\$910	\$884
Per Capita Expenditures:	\$1,117	\$894	\$899
Revenues over (under) Expenditures:	-\$359,512	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	53.41%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$45,304,822	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$597	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$19,408,905	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$51,312,660	\$4,848,384	\$8,614,792

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$311,477,217	\$74,451,458	\$47,444,580
Per Capita Debt:	\$4,102	\$1,334	\$1,078
General Obligation Debt over EAV:	7.83%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$120,328,876	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,585	\$1,214	\$976
Revenue Collected During FY 08:	\$68,003,796	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$75,847,687	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$896	\$312	\$227
Per Capita Expenditures:	\$999	\$294	\$237
Operating Income (loss):	-\$7,843,891	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	152.00%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$115,289,547	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,518	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Schiller Park Village

Unit Code: 016/520/32

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,873,615

Equalized Assessed Valuation:

\$464,365,078

Population:

11,597

Employees:

Full Time:

95

Part Time:

196

Salaries Paid:

\$7,000,912

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,471,030	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$730	\$548	\$381
Revenue Collected During FY 08:	\$16,819,844	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$14,144,816	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,450	\$721	\$564
Per Capita Expenditures:	\$1,220	\$706	\$556
Revenues over (under) Expenditures:	\$2,675,028	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	68.77%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$9,727,536	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$839	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,864,472	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$19,097,180	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$28,182,185	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,430	\$1,174	\$528
General Obligation Debt over EAV:	6.06%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,802,751	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$328	\$1,329	\$992
Revenue Collected During FY 08:	\$2,809,083	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,869,516	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$242	\$427	\$282
Per Capita Expenditures:	\$161	\$403	\$271
Operating Income (loss):	\$939,567	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	214.58%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$4,011,552	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$346	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Schram City Village

Unit Code: 068/075/32

County: MONTGOME

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$535,600

Equalized Assessed Valuation:

\$3,731,070

Population:

653

Employees:

Full Time:

3

Part Time:

3

Salaries Paid:

\$79,841

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$38,982	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$60	\$666	\$444
Revenue Collected During FY 08:	\$175,525	\$254,229	\$117,702
Expenditures During FY 08:	\$185,971	\$232,039	\$106,311
Per Capita Revenue:	\$269	\$581	\$283
Per Capita Expenditures:	\$285	\$540	\$267
Revenues over (under) Expenditures:	-\$10,446	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	26.10%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$48,536	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$74	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$48,536	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$65,805	\$385,902	\$36,500
Per Capita Debt:	\$101	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$654,387	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,002	\$2,071	\$745
Revenue Collected During FY 08:	\$148,328	\$206,165	\$79,162
Expenditures During FY 08:	\$144,537	\$201,484	\$88,676
Per Capita Revenue:	\$227	\$520	\$198
Per Capita Expenditures:	\$221	\$519	\$219
Operating Income (loss):	\$3,791	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	441.53%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$638,178	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$977	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sciota Village

Unit Code: 062/050/32

County: MCDONOUGH

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$70,300

Equalized Assessed Valuation:

\$591,801

Population:

58

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$70,182	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,210	\$666	\$444
Revenue Collected During FY 08:	\$14,590	\$254,229	\$117,702
Expenditures During FY 08:	\$17,117	\$232,039	\$106,311
Per Capita Revenue:	\$252	\$581	\$283
Per Capita Expenditures:	\$295	\$540	\$267
Revenues over (under) Expenditures:	-\$2,527	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	418.62%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$71,655	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,235	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$71,655	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$75,000	\$385,902	\$36,500
Per Capita Debt:	\$1,293	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$36,267	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$625	\$2,071	\$745
Revenue Collected During FY 08:	\$31,775	\$206,165	\$79,162
Expenditures During FY 08:	\$24,002	\$201,484	\$88,676
Per Capita Revenue:	\$548	\$520	\$198
Per Capita Expenditures:	\$414	\$519	\$219
Operating Income (loss):	\$7,773	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	166.82%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$40,040	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$690	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Scottville Village**

Unit Code: **056/100/32**

County: **MACOUPIN**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$39,500

Equalized Assessed Valuation:

\$834,942

Population:

140

Employees:

Full Time:

8

Part Time:

Salaries Paid:

\$6,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$35,586	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$254	\$666	\$444
Revenue Collected During FY 08:	\$38,576	\$254,229	\$117,702
Expenditures During FY 08:	\$36,321	\$232,039	\$106,311
Per Capita Revenue:	\$276	\$581	\$283
Per Capita Expenditures:	\$259	\$540	\$267
Revenues over (under) Expenditures:	\$2,255	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	104.18%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$37,841	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$270	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$35,586	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Seaton Village**

Unit Code: **066/040/32**

County: **MERCER**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$93,308

Equalized Assessed Valuation:

\$1,387,240

Population:

224

Employees:

Full Time:

Part Time:

15

Salaries Paid:

\$2,790

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$132,979	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$594	\$666	\$444
Revenue Collected During FY 08:	\$47,672	\$254,229	\$117,702
Expenditures During FY 08:	\$46,349	\$232,039	\$106,311
Per Capita Revenue:	\$213	\$581	\$283
Per Capita Expenditures:	\$207	\$540	\$267
Revenues over (under) Expenditures:	\$1,323	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	289.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$134,302	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$600	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$134,302	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$25,395	\$385,902	\$36,500
Per Capita Debt:	\$113	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$286,027	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,277	\$2,071	\$745
Revenue Collected During FY 08:	\$26,592	\$206,165	\$79,162
Expenditures During FY 08:	\$38,754	\$201,484	\$88,676
Per Capita Revenue:	\$119	\$520	\$198
Per Capita Expenditures:	\$173	\$519	\$219
Operating Income (loss):	-\$12,162	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	706.68%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$273,865	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,223	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Seatonville Village

Unit Code: 006/095/32

County: BUREAU

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$260,100

Equalized Assessed Valuation:

\$2,906,336

Population:

303

Employees:

Full Time:

1

Part Time:

6

Salaries Paid:

\$16,580

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$199,353	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$658	\$666	\$444
Revenue Collected During FY 08:	\$101,718	\$254,229	\$117,702
Expenditures During FY 08:	\$64,892	\$232,039	\$106,311
Per Capita Revenue:	\$336	\$581	\$283
Per Capita Expenditures:	\$214	\$540	\$267
Revenues over (under) Expenditures:	\$36,826	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	363.96%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$236,179	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$779	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$27,763	\$37,131	\$
Total Unrestricted Net Assets:	\$269,314	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$244,898	\$385,902	\$36,500
Per Capita Debt:	\$808	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$482,304	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,592	\$2,071	\$745
Revenue Collected During FY 08:	\$71,844	\$206,165	\$79,162
Expenditures During FY 08:	\$73,992	\$201,484	\$88,676
Per Capita Revenue:	\$237	\$520	\$198
Per Capita Expenditures:	\$244	\$519	\$219
Operating Income (loss):	-\$2,148	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	648.93%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$480,156	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,585	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Secor Village

Unit Code: 102/065/32

County: WOODFORD

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$167,400

Equalized Assessed Valuation:

\$3,396,317

Population:

370

Employees:

Full Time:

1

Part Time:

8

Salaries Paid:

\$41,856

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$125,584	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$339	\$666	\$444
Revenue Collected During FY 08:	\$122,832	\$254,229	\$117,702
Expenditures During FY 08:	\$121,373	\$232,039	\$106,311
Per Capita Revenue:	\$332	\$581	\$283
Per Capita Expenditures:	\$328	\$540	\$267
Revenues over (under) Expenditures:	\$1,459	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	77.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$93,793	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$253	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$93,792	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$168,507	\$385,902	\$36,500
Per Capita Debt:	\$455	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$310,325	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$839	\$2,071	\$745
Revenue Collected During FY 08:	\$92,026	\$206,165	\$79,162
Expenditures During FY 08:	\$114,504	\$201,484	\$88,676
Per Capita Revenue:	\$249	\$520	\$198
Per Capita Expenditures:	\$309	\$519	\$219
Operating Income (loss):	-\$22,478	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	460.72%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$527,545	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,426	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Seneca Village**

Unit Code: **050/100/32**

County: **LASALLE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$10,607,800

Equalized Assessed Valuation:

\$39,038,319

Population:

2,000

Employees:

Full Time:

6

Part Time:

40

Salaries Paid:

\$747,911

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,169,156	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$585	\$548	\$381
Revenue Collected During FY 08:	\$1,620,643	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,881,731	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$810	\$721	\$564
Per Capita Expenditures:	\$941	\$706	\$556
Revenues over (under) Expenditures:	-\$261,088	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	52.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$991,835	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$496	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$167,658	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,294,764	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,548,584	\$7,762,020	\$1,837,009
Per Capita Debt:	\$774	\$1,174	\$528
General Obligation Debt over EAV:	1.51%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,647,464	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,824	\$1,329	\$992
Revenue Collected During FY 08:	\$600,172	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$602,133	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$300	\$427	\$282
Per Capita Expenditures:	\$301	\$403	\$271
Operating Income (loss):	-\$1,961	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	605.43%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,645,503	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,823	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Shabbona Village**

Unit Code: **019/055/32**

County: **DEKALB**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$510,000

Equalized Assessed Valuation:

\$14,554,938

Population:

929

Employees:

Full Time:

2

Part Time:

13

Salaries Paid:

\$82,522

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$455,516	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$490	\$666	\$444
Revenue Collected During FY 08:	\$481,815	\$254,229	\$117,702
Expenditures During FY 08:	\$365,240	\$232,039	\$106,311
Per Capita Revenue:	\$519	\$581	\$283
Per Capita Expenditures:	\$393	\$540	\$267
Revenues over (under) Expenditures:	\$116,575	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	155.53%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$568,049	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$611	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$568,049	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$530,000	\$385,902	\$36,500
Per Capita Debt:	\$571	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$521,156	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$561	\$2,071	\$745
Revenue Collected During FY 08:	\$177,051	\$206,165	\$79,162
Expenditures During FY 08:	\$71,231	\$201,484	\$88,676
Per Capita Revenue:	\$191	\$520	\$198
Per Capita Expenditures:	\$77	\$519	\$219
Operating Income (loss):	\$105,820	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	817.22%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$582,113	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$627	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shannon Village

Unit Code: 008/035/32

County: CARROLL

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,156,300

Equalized Assessed Valuation:

\$10,414,760

Population:

900

Employees:

Full Time:

3

Part Time:

9

Salaries Paid:

\$137,021

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$100,670	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$112	\$666	\$444
Revenue Collected During FY 08:	\$363,672	\$254,229	\$117,702
Expenditures During FY 08:	\$330,571	\$232,039	\$106,311
Per Capita Revenue:	\$404	\$581	\$283
Per Capita Expenditures:	\$367	\$540	\$267
Revenues over (under) Expenditures:	\$33,101	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	25.15%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$83,132	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$92	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$40,474	\$37,131	\$
Total Unrestricted Net Assets:	\$42,658	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$190,000	\$385,902	\$36,500
Per Capita Debt:	\$211	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,353,558	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,504	\$2,071	\$745
Revenue Collected During FY 08:	\$208,722	\$206,165	\$79,162
Expenditures During FY 08:	\$241,444	\$201,484	\$88,676
Per Capita Revenue:	\$232	\$520	\$198
Per Capita Expenditures:	\$268	\$519	\$219
Operating Income (loss):	-\$32,722	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	568.03%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,371,475	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,524	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Shawneetown City

Unit Code: 030/040/30

County: GALLATIN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$985,113

Equalized Assessed Valuation: \$4,107,798

Population: 1,410

Employees:

Full Time: 6

Part Time: 15

Salaries Paid: \$226,180

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$193,395	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$137	\$548	\$381
Revenue Collected During FY 08:	\$482,407	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$694,434	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$342	\$721	\$564
Per Capita Expenditures:	\$493	\$706	\$556
Revenues over (under) Expenditures:	-\$212,027	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	40.00%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$277,744	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$197	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$277,744	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,618,665	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,148	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,362,867	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$967	\$1,329	\$992
Revenue Collected During FY 08:	\$870,941	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$776,384	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$618	\$427	\$282
Per Capita Expenditures:	\$551	\$403	\$271
Operating Income (loss):	\$94,557	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	185.98%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,443,934	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,024	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sheffield Village**

Unit Code: **006/100/32**

County: **BUREAU**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,848,126

Equalized Assessed Valuation:

\$6,990,263

Population:

1,000

Employees:

Full Time:

3

Part Time:

16

Salaries Paid:

\$140,219

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$243,358	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$243	\$666	\$444
Revenue Collected During FY 08:	\$346,751	\$254,229	\$117,702
Expenditures During FY 08:	\$364,734	\$232,039	\$106,311
Per Capita Revenue:	\$347	\$581	\$283
Per Capita Expenditures:	\$365	\$540	\$267
Revenues over (under) Expenditures:	-\$17,983	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	62.12%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$226,585	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$227	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$38,832	\$2,724	\$
Total Unreserved Funds:	\$187,753	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$628,385	\$385,902	\$36,500
Per Capita Debt:	\$628	\$841	\$106
General Obligation Debt over EAV:	0.86%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$11,397	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$11	\$2,071	\$745
Revenue Collected During FY 08:	\$120,459	\$206,165	\$79,162
Expenditures During FY 08:	\$168,390	\$201,484	\$88,676
Per Capita Revenue:	\$120	\$520	\$198
Per Capita Expenditures:	\$168	\$519	\$219
Operating Income (loss):	-\$47,931	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	-21.70%	404.24%	297.27%
Ending Retained Earnings for FY 08:	-\$36,534	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	-\$37	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Shelbyville City**

Unit Code: **086/035/30**

County: **SHELBY**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,918,000

Equalized Assessed Valuation:

\$56,767,916

Population:

4,950

Employees:

Full Time:

40

Part Time:

10

Salaries Paid:

\$1,727,865

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,904,769	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$587	\$548	\$381
Revenue Collected During FY 08:	\$3,552,512	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,183,920	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$718	\$721	\$564
Per Capita Expenditures:	\$845	\$706	\$556
Revenues over (under) Expenditures:	-\$631,408	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	66.71%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,791,161	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$564	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$774,649	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,869,376	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,205,006	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,052	\$1,174	\$528
General Obligation Debt over EAV:	6.43%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,002,021	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,617	\$1,329	\$992
Revenue Collected During FY 08:	\$1,394,544	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,417,198	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$282	\$427	\$282
Per Capita Expenditures:	\$286	\$403	\$271
Operating Income (loss):	-\$22,654	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	562.28%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,968,567	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,610	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sheldon Village

Unit Code: 038/095/32

County: IROQUOIS

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$723,800

Equalized Assessed Valuation:

\$7,361,503

Population:

1,232

Employees:

Full Time:

3

Part Time:

20

Salaries Paid:

\$144,729

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$322,557	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$262	\$548	\$381
Revenue Collected During FY 08:	\$311,882	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$279,963	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$253	\$721	\$564
Per Capita Expenditures:	\$227	\$706	\$556
Revenues over (under) Expenditures:	\$31,919	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	126.56%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$354,318	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$288	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$161,578	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$354,003	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$640,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$519	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$449,346	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$365	\$1,329	\$992
Revenue Collected During FY 08:	\$103,838	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$104,951	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$84	\$427	\$282
Per Capita Expenditures:	\$85	\$403	\$271
Operating Income (loss):	-\$1,113	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	427.09%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$448,233	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$364	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sheridan Village**

Unit Code: **050/105/32**

County: **LASALLE**

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$978,092

Equalized Assessed Valuation:

\$13,933,932

Population:

5,168

Employees:

Full Time:

3

Part Time:

23

Salaries Paid:

\$152,343

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$271,769	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$53	\$548	\$381
Revenue Collected During FY 08:	\$532,849	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$432,753	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$103	\$721	\$564
Per Capita Expenditures:	\$84	\$706	\$556
Revenues over (under) Expenditures:	\$100,096	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	85.93%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$371,865	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$72	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$205,903	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$275,404	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sherman Village**

Unit Code: **083/105/32**

County: **SANGAMON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,482,581

Equalized Assessed Valuation:

\$66,099,933

Population:

3,400

Employees:

Full Time:

10

Part Time:

13

Salaries Paid:

\$424,651

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,972,743	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$580	\$548	\$381
Revenue Collected During FY 08:	\$2,072,121	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,421,547	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$609	\$721	\$564
Per Capita Expenditures:	\$418	\$706	\$556
Revenues over (under) Expenditures:	\$650,574	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	194.52%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,765,124	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$813	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,439,065	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$1,737,881	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,455,207	\$7,762,020	\$1,837,009
Per Capita Debt:	\$722	\$1,174	\$528
General Obligation Debt over EAV:	0.86%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,417,064	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$417	\$1,329	\$992
Revenue Collected During FY 08:	\$265,473	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$305,785	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$78	\$427	\$282
Per Capita Expenditures:	\$90	\$403	\$271
Operating Income (loss):	-\$40,312	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	450.24%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,376,752	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$405	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Shiloh Village**

Unit Code: **088/125/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,915,000

Equalized Assessed Valuation:

\$2,240,000

Population:

10,575

Employees:

Full Time:

25

Part Time:

9

Salaries Paid:

\$1,396,503

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,473,170	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$234	\$548	\$381
Revenue Collected During FY 08:	\$6,394,671	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$6,266,557	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$605	\$721	\$564
Per Capita Expenditures:	\$593	\$706	\$556
Revenues over (under) Expenditures:	\$128,114	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	44.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,811,941	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$266	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$509,650	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,136,410	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$245,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$23	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$568,506	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$54	\$1,329	\$992
Revenue Collected During FY 08:	\$451,039	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$551,266	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$43	\$427	\$282
Per Capita Expenditures:	\$52	\$403	\$271
Operating Income (loss):	-\$100,227	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	84.95%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$468,279	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$44	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Shipman Village

Unit Code: 056/105/32

County: MACOUPIN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$418,525

Equalized Assessed Valuation:

\$3,660,771

Population:

700

Employees:

Full Time:

3

Part Time:

11

Salaries Paid:

\$85,357

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$184,267	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$263	\$666	\$444
Revenue Collected During FY 08:	\$234,415	\$254,229	\$117,702
Expenditures During FY 08:	\$183,320	\$232,039	\$106,311
Per Capita Revenue:	\$335	\$581	\$283
Per Capita Expenditures:	\$262	\$540	\$267
Revenues over (under) Expenditures:	\$51,095	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	128.39%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$235,362	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$336	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$235,362	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$88,487	\$385,902	\$36,500
Per Capita Debt:	\$126	\$841	\$106
General Obligation Debt over EAV:	1.68%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,657,588	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,368	\$2,071	\$745
Revenue Collected During FY 08:	\$191,423	\$206,165	\$79,162
Expenditures During FY 08:	\$230,282	\$201,484	\$88,676
Per Capita Revenue:	\$273	\$520	\$198
Per Capita Expenditures:	\$329	\$519	\$219
Operating Income (loss):	-\$38,859	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	702.93%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,618,729	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,312	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Shorewood Village

Unit Code: 099/110/32

County: WILL

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$35,646,751

Equalized Assessed Valuation:

\$498,805,003

Population:

13,822

Employees:

Full Time:

67

Part Time:

Salaries Paid:

\$3,940,789

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,550,440	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$329	\$548	\$381
Revenue Collected During FY 08:	\$10,723,701	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$10,280,666	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$776	\$721	\$564
Per Capita Expenditures:	\$744	\$706	\$556
Revenues over (under) Expenditures:	\$443,035	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	44.08%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,531,893	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$328	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$199,900	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,097,577	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,336,768	\$7,762,020	\$1,837,009
Per Capita Debt:	\$820	\$1,174	\$528
General Obligation Debt over EAV:	2.15%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$39,546,553	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,861	\$1,329	\$992
Revenue Collected During FY 08:	\$6,797,268	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,002,658	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$492	\$427	\$282
Per Capita Expenditures:	\$290	\$403	\$271
Operating Income (loss):	\$2,794,610	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	982.99%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$39,345,774	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,847	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sibley Village**

Unit Code: **027/050/32**

County: **FORD**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$199,100

Equalized Assessed Valuation:

\$2,357,234

Population:

330

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$27,316

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$69,827	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$212	\$666	\$444
Revenue Collected During FY 08:	\$87,957	\$254,229	\$117,702
Expenditures During FY 08:	\$86,388	\$232,039	\$106,311
Per Capita Revenue:	\$267	\$581	\$283
Per Capita Expenditures:	\$262	\$540	\$267
Revenues over (under) Expenditures:	\$1,569	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	82.65%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$71,396	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$216	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$37,138	\$37,131	\$
Total Unrestricted Net Assets:	\$34,258	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$110,650	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$335	\$2,071	\$745
Revenue Collected During FY 08:	\$38,620	\$206,165	\$79,162
Expenditures During FY 08:	\$61,975	\$201,484	\$88,676
Per Capita Revenue:	\$117	\$520	\$198
Per Capita Expenditures:	\$188	\$519	\$219
Operating Income (loss):	-\$23,355	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	140.86%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$87,295	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$265	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sidell Village

Unit Code: 092/095/32

County: VERMILION

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$147,350

Equalized Assessed Valuation:

\$3,134,361

Population:

626

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$40,323

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$110,438	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$176	\$666	\$444
Revenue Collected During FY 08:	\$136,878	\$254,229	\$117,702
Expenditures During FY 08:	\$102,711	\$232,039	\$106,311
Per Capita Revenue:	\$219	\$581	\$283
Per Capita Expenditures:	\$164	\$540	\$267
Revenues over (under) Expenditures:	\$34,167	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	140.79%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$144,605	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$231	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$52,012	\$37,131	\$
Total Unrestricted Net Assets:	\$92,593	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$137,004	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$219	\$2,071	\$745
Revenue Collected During FY 08:	\$48,882	\$206,165	\$79,162
Expenditures During FY 08:	\$38,543	\$201,484	\$88,676
Per Capita Revenue:	\$78	\$520	\$198
Per Capita Expenditures:	\$62	\$519	\$219
Operating Income (loss):	\$10,339	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	382.28%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$147,343	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$235	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sidney Village

Unit Code: 010/100/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$509,400

Equalized Assessed Valuation:

\$16,994,279

Population:

1,100

Employees:

Full Time:

2

Part Time:

13

Salaries Paid:

\$102,585

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$146,012	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$133	\$548	\$381
Revenue Collected During FY 08:	\$277,742	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$298,955	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$252	\$721	\$564
Per Capita Expenditures:	\$272	\$706	\$556
Revenues over (under) Expenditures:	-\$21,213	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	41.75%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$124,799	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$113	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$39,043	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$85,756	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$620,947	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$564	\$1,329	\$992
Revenue Collected During FY 08:	\$172,464	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$196,114	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$157	\$427	\$282
Per Capita Expenditures:	\$178	\$403	\$271
Operating Income (loss):	-\$23,650	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	304.57%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$597,297	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$543	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sigel Town**

Unit Code: **086/040/31**

County: **SHELBY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$583,750

Equalized Assessed Valuation:

\$3,375,896

Population:

350

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$39,136

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$195,628	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$559	\$666	\$444
Revenue Collected During FY 08:	\$103,010	\$254,229	\$117,702
Expenditures During FY 08:	\$151,990	\$232,039	\$106,311
Per Capita Revenue:	\$294	\$581	\$283
Per Capita Expenditures:	\$434	\$540	\$267
Revenues over (under) Expenditures:	-\$48,980	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	83.66%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$127,148	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$363	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,430	\$37,131	\$
Total Unrestricted Net Assets:	\$98,718	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$365,110	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,043	\$2,071	\$745
Revenue Collected During FY 08:	\$64,484	\$206,165	\$79,162
Expenditures During FY 08:	\$103,361	\$201,484	\$88,676
Per Capita Revenue:	\$184	\$520	\$198
Per Capita Expenditures:	\$295	\$519	\$219
Operating Income (loss):	-\$38,877	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	332.86%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$344,052	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$983	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Silvis City**

Unit Code: **081/080/30**

County: **ROCK ISLAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,943,000

Equalized Assessed Valuation:

\$62,964,565

Population:

7,269

Employees:

Full Time:

39

Part Time:

70

Salaries Paid:

\$2,181,302

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,831,592	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$527	\$548	\$381
Revenue Collected During FY 08:	\$8,380,600	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$6,424,230	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,153	\$721	\$564
Per Capita Expenditures:	\$884	\$706	\$556
Revenues over (under) Expenditures:	\$1,956,370	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	65.55%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,210,954	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$579	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,833,549	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,813,381	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,698,765	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,334	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,675,950	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,056	\$1,329	\$992
Revenue Collected During FY 08:	\$1,145,061	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,233,711	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$158	\$427	\$282
Per Capita Expenditures:	\$170	\$403	\$271
Operating Income (loss):	-\$88,650	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	624.97%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,710,326	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,061	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Simpson Village

Unit Code: 044/035/32

County: JOHNSON

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$28,860

Equalized Assessed Valuation:

\$90,791

Population:

50

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$48,652	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$973	\$666	\$444
Revenue Collected During FY 08:	\$25,831	\$254,229	\$117,702
Expenditures During FY 08:	\$28,860	\$232,039	\$106,311
Per Capita Revenue:	\$517	\$581	\$283
Per Capita Expenditures:	\$577	\$540	\$267
Revenues over (under) Expenditures:	-\$3,029	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	158.08%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$45,623	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$912	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$45,623	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sims Village**

Unit Code: **096/045/32**

County: **WAYNE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$360,333

Equalized Assessed Valuation:

\$557,888

Population:

300

Employees:

Full Time:

2

Part Time:

4

Salaries Paid:

\$35,986

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$37,040	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$123	\$666	\$444
Revenue Collected During FY 08:	\$63,853	\$254,229	\$117,702
Expenditures During FY 08:	\$60,760	\$232,039	\$106,311
Per Capita Revenue:	\$213	\$581	\$283
Per Capita Expenditures:	\$203	\$540	\$267
Revenues over (under) Expenditures:	\$3,093	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	54.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$33,199	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$111	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$36,253	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$357,064	\$385,902	\$36,500
Per Capita Debt:	\$1,190	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$808,891	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,696	\$2,071	\$745
Revenue Collected During FY 08:	\$219,819	\$206,165	\$79,162
Expenditures During FY 08:	\$264,841	\$201,484	\$88,676
Per Capita Revenue:	\$733	\$520	\$198
Per Capita Expenditures:	\$883	\$519	\$219
Operating Income (loss):	-\$45,022	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	291.04%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$770,803	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,569	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Skokie Village

Unit Code: 016/525/32

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$114,448,077

Equalized Assessed Valuation:

\$2,437,203,337

Population:

63,348

Employees:

Full Time:

476

Part Time:

47

Salaries Paid:

\$39,837,589

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$32,444,376	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$512	\$420	\$380
Revenue Collected During FY 08:	\$58,933,415	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$64,223,419	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$930	\$910	\$884
Per Capita Expenditures:	\$1,014	\$894	\$899
Revenues over (under) Expenditures:	-\$5,290,004	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	51.84%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$33,291,261	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$526	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$18,049,222	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$35,298,355	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$67,087,301	\$74,451,458	\$47,444,580
Per Capita Debt:	\$1,059	\$1,334	\$1,078
General Obligation Debt over EAV:	2.43%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$21,457,060	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$339	\$1,214	\$976
Revenue Collected During FY 08:	\$8,871,739	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$7,973,170	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$140	\$312	\$227
Per Capita Expenditures:	\$126	\$294	\$237
Operating Income (loss):	\$898,569	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	275.13%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$21,936,235	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$346	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sleepy Hollow Village

Unit Code: 045/085/32

County: KANE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,305,673

Equalized Assessed Valuation:

\$130,526,238

Population:

3,553

Employees:

Full Time:

13

Part Time:

15

Salaries Paid:

\$674,525

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,255,116	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$353	\$548	\$381
Revenue Collected During FY 08:	\$1,621,078	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,762,571	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$456	\$721	\$564
Per Capita Expenditures:	\$496	\$706	\$556
Revenues over (under) Expenditures:	-\$141,493	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	62.05%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,093,683	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$308	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$334,529	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,524,743	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,224,368	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$908	\$1,329	\$992
Revenue Collected During FY 08:	\$706,119	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$849,928	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$199	\$427	\$282
Per Capita Expenditures:	\$239	\$403	\$271
Operating Income (loss):	-\$143,809	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	387.17%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,290,671	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$926	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Smithfield Village**

Unit Code: **029/095/32**

County: **FULTON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$54,175

Equalized Assessed Valuation:

\$930,399

Population:

208

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$9,414

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$262,121	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,260	\$666	\$444
Revenue Collected During FY 08:	\$47,229	\$254,229	\$117,702
Expenditures During FY 08:	\$21,733	\$232,039	\$106,311
Per Capita Revenue:	\$227	\$581	\$283
Per Capita Expenditures:	\$104	\$540	\$267
Revenues over (under) Expenditures:	\$25,496	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	1299.25%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$282,367	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,358	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$282,367	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$575,000	\$385,902	\$36,500
Per Capita Debt:	\$2,764	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,139,982	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$5,481	\$2,071	\$745
Revenue Collected During FY 08:	\$171,432	\$206,165	\$79,162
Expenditures During FY 08:	\$90,372	\$201,484	\$88,676
Per Capita Revenue:	\$824	\$520	\$198
Per Capita Expenditures:	\$434	\$519	\$219
Operating Income (loss):	\$81,060	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1356.94%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,226,292	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$5,896	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Smithton Village**

Unit Code: **088/130/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,415,000

Equalized Assessed Valuation:

\$60,755,023

Population:

3,001

Employees:

Full Time:

19

Part Time:

39

Salaries Paid:

\$615,160

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$933,500	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$311	\$548	\$381
Revenue Collected During FY 08:	\$1,279,163	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,413,833	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$426	\$721	\$564
Per Capita Expenditures:	\$471	\$706	\$556
Revenues over (under) Expenditures:	-\$134,670	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	72.13%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,019,851	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$340	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$326,514	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$693,337	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,797,929	\$7,762,020	\$1,837,009
Per Capita Debt:	\$599	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,643,886	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$548	\$1,329	\$992
Revenue Collected During FY 08:	\$998,671	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$820,211	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$333	\$427	\$282
Per Capita Expenditures:	\$273	\$403	\$271
Operating Income (loss):	\$178,460	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	222.18%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,822,346	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$607	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Somonauk Village**

Unit Code: **019/060/32**

County: **DEKALB**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,708,900

Equalized Assessed Valuation:

\$40,548,966

Population:

1,325

Employees:

Full Time:

6

Part Time:

8

Salaries Paid:

\$329,967

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$921,334	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$695	\$548	\$381
Revenue Collected During FY 08:	\$1,010,090	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$710,420	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$762	\$721	\$564
Per Capita Expenditures:	\$536	\$706	\$556
Revenues over (under) Expenditures:	\$299,670	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	118.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$838,401	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$633	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$794,571	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$871,071	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,638,294	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,236	\$1,174	\$528
General Obligation Debt over EAV:	4.04%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,810,411	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,121	\$1,329	\$992
Revenue Collected During FY 08:	\$686,422	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$725,303	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$518	\$427	\$282
Per Capita Expenditures:	\$547	\$403	\$271
Operating Income (loss):	-\$38,881	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	405.58%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,941,650	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,220	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Sorento Village**

Unit Code: **003/045/32** County: **BOND**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,184,525**

Equalized Assessed Valuation: **\$2,047,090**

Population: **601**

Employees:

Full Time: **2**

Part Time: **15**

Salaries Paid: **\$59,616**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$266,781	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$444	\$666	\$444
Revenue Collected During FY 08:	\$675,595	\$254,229	\$117,702
Expenditures During FY 08:	\$584,694	\$232,039	\$106,311
Per Capita Revenue:	\$1,124	\$581	\$283
Per Capita Expenditures:	\$973	\$540	\$267
Revenues over (under) Expenditures:	\$90,901	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	62.05%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$362,814	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$604	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$362,814	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$420,036	\$385,902	\$36,500
Per Capita Debt:	\$699	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$54,897	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	-\$91	\$2,071	\$745
Revenue Collected During FY 08:	\$230,417	\$206,165	\$79,162
Expenditures During FY 08:	\$193,444	\$201,484	\$88,676
Per Capita Revenue:	\$383	\$520	\$198
Per Capita Expenditures:	\$322	\$519	\$219
Operating Income (loss):	\$36,973	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	-11.92%	404.24%	297.27%
Ending Retained Earnings for FY 08:	-\$23,056	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	-\$38	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **South Barrington Village**

Unit Code: **016/530/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,283,150

Equalized Assessed Valuation:

\$422,251,755

Population:

3,760

Employees:

Full Time:

22

Part Time:

10

Salaries Paid:

\$2,095,358

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,528,119	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$672	\$548	\$381
Revenue Collected During FY 08:	\$5,354,165	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,546,493	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,424	\$721	\$564
Per Capita Expenditures:	\$1,209	\$706	\$556
Revenues over (under) Expenditures:	\$807,672	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	56.76%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,580,791	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$686	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,292,261	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,413,359	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$7,155,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,903	\$1,174	\$528
General Obligation Debt over EAV:	1.69%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,298,312	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$345	\$1,329	\$992
Revenue Collected During FY 08:	\$2,033,392	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,076,743	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$541	\$427	\$282
Per Capita Expenditures:	\$286	\$403	\$271
Operating Income (loss):	\$956,649	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1219.90%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$13,135,206	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,493	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **South Beloit City**

Unit Code: **101/050/30** County: **WINNEBAGO**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,866,261**

Equalized Assessed Valuation: **\$108,470,411**

Population: **8,365**

Employees:

Full Time: **35**

Part Time: **36**

Salaries Paid: **\$2,177,204**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,459,469	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$533	\$548	\$381
Revenue Collected During FY 08:	\$4,928,534	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,254,770	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$589	\$721	\$564
Per Capita Expenditures:	\$628	\$706	\$556
Revenues over (under) Expenditures:	-\$326,236	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	77.62%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,078,713	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$488	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,106,518	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,901,244	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,825,075	\$7,762,020	\$1,837,009
Per Capita Debt:	\$338	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,277,121	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$631	\$1,329	\$992
Revenue Collected During FY 08:	\$895,343	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,049,224	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$107	\$427	\$282
Per Capita Expenditures:	\$125	\$403	\$271
Operating Income (loss):	-\$153,881	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	488.29%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$5,123,240	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$612	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **South Chicago Heights Village**

Unit Code: **016/535/32** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,194,419**

Equalized Assessed Valuation: **\$81,733,159**

Population: **3,970**

Employees:

Full Time: **27**

Part Time: **90**

Salaries Paid: **\$1,733,740**

Blended Component Units

Number Submitted = 2

Firefighters' Pension Fund

Police Pension Fund

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$529,612	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$133	\$548	\$381
Revenue Collected During FY 08:	\$4,478,867	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,949,707	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,128	\$721	\$564
Per Capita Expenditures:	\$995	\$706	\$556
Revenues over (under) Expenditures:	\$529,160	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	20.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$808,806	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$204	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,028,828	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$899,551	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$5,542,054	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,396	\$1,174	\$528
General Obligation Debt over EAV:	4.75%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,886,400	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$979	\$1,329	\$992
Revenue Collected During FY 08:	\$1,086,023	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,187,098	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$274	\$427	\$282
Per Capita Expenditures:	\$299	\$403	\$271
Operating Income (loss):	-\$101,075	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	21.41%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$254,135	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$64	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Elgin Village

Unit Code: 045/090/32

County: KANE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$20,322,887

Equalized Assessed Valuation:

\$697,110,121

Population:

20,844

Employees:

Full Time:

88

Part Time:

12

Salaries Paid:

\$5,972,725

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$10,647,928	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$511	\$548	\$381
Revenue Collected During FY 08:	\$12,458,358	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$10,892,226	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$598	\$721	\$564
Per Capita Expenditures:	\$523	\$706	\$556
Revenues over (under) Expenditures:	\$1,566,132	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	104.41%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$11,372,409	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$546	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,108,567	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$15,882,855	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,280,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$301	\$1,174	\$528
General Obligation Debt over EAV:	0.25%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$24,307,169	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,166	\$1,329	\$992
Revenue Collected During FY 08:	\$5,125,408	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,897,939	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$246	\$427	\$282
Per Capita Expenditures:	\$235	\$403	\$271
Operating Income (loss):	\$227,469	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	491.44%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$24,070,297	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,155	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Holland Village

Unit Code: 016/540/32

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$33,513,727

Equalized Assessed Valuation:

\$446,929,157

Population:

22,147

Employees:

Full Time:

140

Part Time:

235

Salaries Paid:

\$10,582,406

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,190,475	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$189	\$548	\$381
Revenue Collected During FY 08:	\$22,767,463	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$20,841,660	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,028	\$721	\$564
Per Capita Expenditures:	\$941	\$706	\$556
Revenues over (under) Expenditures:	\$1,925,803	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	29.65%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$6,179,508	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$279	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$476,912	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$9,008,418	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$38,746,902	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,750	\$1,174	\$528
General Obligation Debt over EAV:	8.24%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,997,597	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$316	\$1,329	\$992
Revenue Collected During FY 08:	\$2,975,600	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,191,348	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$134	\$427	\$282
Per Capita Expenditures:	\$144	\$403	\$271
Operating Income (loss):	-\$215,748	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	223.76%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,141,083	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$322	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **South Jacksonville Village**

Unit Code: **069/045/32**

County: **MORGAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,683,851

Equalized Assessed Valuation:

\$37,674,713

Population:

3,475

Employees:

Full Time:

12

Part Time:

18

Salaries Paid:

\$475,877

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,261,030	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$651	\$548	\$381
Revenue Collected During FY 08:	\$2,709,825	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,517,510	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$780	\$721	\$564
Per Capita Expenditures:	\$724	\$706	\$556
Revenues over (under) Expenditures:	\$192,315	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	97.45%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,453,345	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$706	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$58,910	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,377,038	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,255,991	\$7,762,020	\$1,837,009
Per Capita Debt:	\$649	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,804,831	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,383	\$1,329	\$992
Revenue Collected During FY 08:	\$959,513	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$848,743	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$276	\$427	\$282
Per Capita Expenditures:	\$244	\$403	\$271
Operating Income (loss):	\$110,770	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	579.16%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$4,915,601	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,415	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Pekin Village

Unit Code: 090/075/32

County: TAZEWELL

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$8,652,972

Equalized Assessed Valuation:

\$7,166,401

Population:

1,162

Employees:

Full Time:

5

Part Time:

6

Salaries Paid:

\$206,856

Blended Component Units

Number Submitted = 1

Library

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$29,800	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$26	\$548	\$381
Revenue Collected During FY 08:	\$403,390	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$381,850	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$347	\$721	\$564
Per Capita Expenditures:	\$329	\$706	\$556
Revenues over (under) Expenditures:	\$21,540	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	17.37%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$66,340	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$57	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$67,582	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$1,242	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,056,727	\$7,762,020	\$1,837,009
Per Capita Debt:	\$909	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$727,353	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	-\$626	\$1,329	\$992
Revenue Collected During FY 08:	\$330,014	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$299,087	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$284	\$427	\$282
Per Capita Expenditures:	\$257	\$403	\$271
Operating Income (loss):	\$30,927	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	650.52%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,945,609	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,674	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: South Roxana Village

Unit Code: 057/110/32

County: MADISON

Fiscal Year End:

4/30/2008

Accounting Method:

Combination

Appropriation or Budget:

\$1,450,000

Equalized Assessed Valuation:

\$14,368,220

Population:

1,888

Employees:

Full Time:

10

Part Time:

10

Salaries Paid:

\$443,455

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,795	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$3	\$548	\$381
Revenue Collected During FY 08:	\$808,145	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$816,722	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$428	\$721	\$564
Per Capita Expenditures:	\$433	\$706	\$556
Revenues over (under) Expenditures:	-\$8,577	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	-0.34%	87.61%	68.63%
Ending Fund Balance for FY 08:	-\$2,784	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	-\$1	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$2,783	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$17,308	\$7,762,020	\$1,837,009
Per Capita Debt:	\$9	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,926,451	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,020	\$1,329	\$992
Revenue Collected During FY 08:	\$544,495	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$584,801	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$288	\$427	\$282
Per Capita Expenditures:	\$310	\$403	\$271
Operating Income (loss):	-\$40,306	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	322.01%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,883,096	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$997	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: South Wilmington Village

Unit Code: 032/070/32

County: GRUNDY

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,091,138

Equalized Assessed Valuation:

\$11,606,472

Population:

630

Employees:

Full Time:

11

Part Time:

1

Salaries Paid:

\$72,438

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$234,758	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$373	\$666	\$444
Revenue Collected During FY 08:	\$298,962	\$254,229	\$117,702
Expenditures During FY 08:	\$231,712	\$232,039	\$106,311
Per Capita Revenue:	\$475	\$581	\$283
Per Capita Expenditures:	\$368	\$540	\$267
Revenues over (under) Expenditures:	\$67,250	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	110.04%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$254,965	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$405	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$54,792	\$37,131	\$
Total Unrestricted Net Assets:	\$200,173	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$456,165	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$724	\$2,071	\$745
Revenue Collected During FY 08:	\$102,151	\$206,165	\$79,162
Expenditures During FY 08:	\$107,674	\$201,484	\$88,676
Per Capita Revenue:	\$162	\$520	\$198
Per Capita Expenditures:	\$171	\$519	\$219
Operating Income (loss):	-\$5,523	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	462.21%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$497,685	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$790	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Southern View Village

Unit Code: 083/110/32

County: SANGAMON

Fiscal Year End:

5/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,531,850

Equalized Assessed Valuation:

\$19,158,558

Population:

1,642

Employees:

Full Time:

9

Part Time:

16

Salaries Paid:

\$373,803

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$894,817	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$545	\$548	\$381
Revenue Collected During FY 08:	\$780,094	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$734,333	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$475	\$721	\$564
Per Capita Expenditures:	\$447	\$706	\$556
Revenues over (under) Expenditures:	\$45,761	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	128.09%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$940,578	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$573	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$177,801	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$762,777	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$68,525	\$7,762,020	\$1,837,009
Per Capita Debt:	\$42	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sparland Village

Unit Code: 059/025/32

County: MARSHALL

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$508,225

Equalized Assessed Valuation:

\$2,739,662

Population:

504

Employees:

Full Time:

Part Time:

14

Salaries Paid:

\$52,235

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$155,949	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$309	\$666	\$444
Revenue Collected During FY 08:	\$110,567	\$254,229	\$117,702
Expenditures During FY 08:	\$107,429	\$232,039	\$106,311
Per Capita Revenue:	\$219	\$581	\$283
Per Capita Expenditures:	\$213	\$540	\$267
Revenues over (under) Expenditures:	\$3,138	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	72.98%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$78,400	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$156	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$43,261	\$37,131	\$
Total Unrestricted Net Assets:	\$35,139	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$320,821	\$385,902	\$36,500
Per Capita Debt:	\$637	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$436,577	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$866	\$2,071	\$745
Revenue Collected During FY 08:	\$106,468	\$206,165	\$79,162
Expenditures During FY 08:	\$157,228	\$201,484	\$88,676
Per Capita Revenue:	\$211	\$520	\$198
Per Capita Expenditures:	\$312	\$519	\$219
Operating Income (loss):	-\$50,760	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	309.01%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$485,846	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$964	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sparta City**

Unit Code: **079/065/30**

County: **RANDOLPH**

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$16,337,970

Equalized Assessed Valuation:

\$45,571,830

Population:

4,354

Employees:

Full Time:

39

Part Time:

58

Salaries Paid:

\$1,728,559

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$8,584,409	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,972	\$548	\$381
Revenue Collected During FY 08:	\$4,152,246	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,642,107	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$954	\$721	\$564
Per Capita Expenditures:	\$836	\$706	\$556
Revenues over (under) Expenditures:	\$510,139	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	238.38%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$8,682,166	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,994	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$396,997	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$5,500,339	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,138,840	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,788	\$1,174	\$528
General Obligation Debt over EAV:	6.92%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,687,223	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,536	\$1,329	\$992
Revenue Collected During FY 08:	\$1,848,246	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,991,553	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$424	\$427	\$282
Per Capita Expenditures:	\$457	\$403	\$271
Operating Income (loss):	-\$143,307	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	337.24%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,716,298	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,543	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Spaulding Village**

Unit Code: **083/115/32**

County: **SANGAMON**

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$215,000

Equalized Assessed Valuation:

\$13,963,811

Population:

798

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$34,445

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$244,666	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$307	\$666	\$444
Revenue Collected During FY 08:	\$143,197	\$254,229	\$117,702
Expenditures During FY 08:	\$211,008	\$232,039	\$106,311
Per Capita Revenue:	\$179	\$581	\$283
Per Capita Expenditures:	\$264	\$540	\$267
Revenues over (under) Expenditures:	-\$67,811	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	83.81%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$176,855	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$222	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$176,855	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Spring Bay Village**

Unit Code: **102/070/32**

County: **WOODFORD**

Fiscal Year End: **6/1/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$227,429**

Equalized Assessed Valuation: **\$5,873,840**

Population: **436**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$17,975**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$70,113	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$161	\$666	\$444
Revenue Collected During FY 08:	\$85,192	\$254,229	\$117,702
Expenditures During FY 08:	\$81,844	\$232,039	\$106,311
Per Capita Revenue:	\$195	\$581	\$283
Per Capita Expenditures:	\$188	\$540	\$267
Revenues over (under) Expenditures:	\$3,348	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	89.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$73,461	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$168	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$73,461	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$15,864	\$385,902	\$36,500
Per Capita Debt:	\$36	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Spring Grove Village**

Unit Code: **063/100/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,917,839

Equalized Assessed Valuation:

\$225,425,933

Population:

5,398

Employees:

Full Time:

18

Part Time:

8

Salaries Paid:

\$1,048,106

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,492,123	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$647	\$548	\$381
Revenue Collected During FY 08:	\$3,514,219	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,850,477	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$651	\$721	\$564
Per Capita Expenditures:	\$528	\$706	\$556
Revenues over (under) Expenditures:	\$663,742	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	138.47%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,947,023	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$731	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,740,084	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,568,860	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,430,554	\$7,762,020	\$1,837,009
Per Capita Debt:	\$450	\$1,174	\$528
General Obligation Debt over EAV:	0.34%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,006,941	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$372	\$1,329	\$992
Revenue Collected During FY 08:	\$330,476	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$336,550	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$61	\$427	\$282
Per Capita Expenditures:	\$62	\$403	\$271
Operating Income (loss):	-\$6,074	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	650.89%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,190,567	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$406	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Spring Valley City

Unit Code: 006/105/30

County: BUREAU

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,544,200

Equalized Assessed Valuation:

\$61,003,124

Population:

5,375

Employees:

Full Time:

29

Part Time:

127

Salaries Paid:

\$1,655,180

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$774,282	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$144	\$548	\$381
Revenue Collected During FY 08:	\$2,798,037	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,971,242	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$521	\$721	\$564
Per Capita Expenditures:	\$553	\$706	\$556
Revenues over (under) Expenditures:	-\$173,205	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	15.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$461,374	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$86	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$28,781	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$229,226	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,883,889	\$7,762,020	\$1,837,009
Per Capita Debt:	\$909	\$1,174	\$528
General Obligation Debt over EAV:	2.90%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,730,551	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,066	\$1,329	\$992
Revenue Collected During FY 08:	\$2,020,016	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,911,728	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$376	\$427	\$282
Per Capita Expenditures:	\$356	\$403	\$271
Operating Income (loss):	\$108,288	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	314.86%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$6,019,344	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,120	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Springfield City

Unit Code: 083/120/30

County: SANGAMON

Fiscal Year End:

2/28/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$618,629,842

Equalized Assessed Valuation:

\$1,953,005,137

Population:

117,096

Employees:

Full Time:

1,732

Part Time:

3

Salaries Paid:

\$101,898,886

Blended Component Units

Number Submitted = 2

Fire Pension

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$35,112,832	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$300	\$420	\$380
Revenue Collected During FY 08:	\$117,349,627	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$108,015,928	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,002	\$910	\$884
Per Capita Expenditures:	\$922	\$894	\$899
Revenues over (under) Expenditures:	\$9,333,699	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	36.24%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$39,141,067	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$334	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$27,577,084	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	-\$38,605,856	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$752,159,116	\$74,451,458	\$47,444,580
Per Capita Debt:	\$6,423	\$1,334	\$1,078
General Obligation Debt over EAV:	2.68%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$455,906,750	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$3,893	\$1,214	\$976
Revenue Collected During FY 08:	\$218,455,729	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$188,993,292	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$1,866	\$312	\$227
Per Capita Expenditures:	\$1,614	\$294	\$237
Operating Income (loss):	\$29,462,437	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	281.86%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$532,698,547	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$4,549	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Anne Village**

Unit Code: **046/085/32**

County: **KANKAKEE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,276,000

Equalized Assessed Valuation:

\$12,484,976

Population:

1,200

Employees:

Full Time:

5

Part Time:

13

Salaries Paid:

\$242,635

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$58,208	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$49	\$548	\$381
Revenue Collected During FY 08:	\$535,511	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$491,552	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$446	\$721	\$564
Per Capita Expenditures:	\$410	\$706	\$556
Revenues over (under) Expenditures:	\$43,959	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	20.78%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$102,167	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$85	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$102,167	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$735,138	\$7,762,020	\$1,837,009
Per Capita Debt:	\$613	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,468,340	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,224	\$1,329	\$992
Revenue Collected During FY 08:	\$402,579	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$311,041	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$335	\$427	\$282
Per Capita Expenditures:	\$259	\$403	\$271
Operating Income (loss):	\$91,538	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	501.50%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,559,878	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,300	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Augustine Village**

Unit Code: **048/055/32**

County: **KNOX**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$151,200

Equalized Assessed Valuation:

\$620,579

Population:

151

Employees:

Full Time:

Part Time:

13

Salaries Paid:

\$12,450

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$68,923	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$456	\$666	\$444
Revenue Collected During FY 08:	\$41,090	\$254,229	\$117,702
Expenditures During FY 08:	\$42,198	\$232,039	\$106,311
Per Capita Revenue:	\$272	\$581	\$283
Per Capita Expenditures:	\$279	\$540	\$267
Revenues over (under) Expenditures:	-\$1,108	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	154.55%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$65,215	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$432	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$14,930	\$37,131	\$
Total Unrestricted Net Assets:	\$50,285	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$24,466	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$162	\$2,071	\$745
Revenue Collected During FY 08:	\$17,434	\$206,165	\$79,162
Expenditures During FY 08:	\$18,380	\$201,484	\$88,676
Per Capita Revenue:	\$115	\$520	\$198
Per Capita Expenditures:	\$122	\$519	\$219
Operating Income (loss):	-\$946	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	142.11%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$26,120	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$173	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **St. Charles City**

Unit Code: **045/080/30**

County: **KANE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$130,813,700

Equalized Assessed Valuation:

\$1,580,262,944

Population:

32,826

Employees:

Full Time:

243

Part Time:

139

Salaries Paid:

\$23,602,431

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$17,923,785	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$546	\$420	\$380
Revenue Collected During FY 08:	\$46,264,444	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$35,209,667	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$1,409	\$910	\$884
Per Capita Expenditures:	\$1,073	\$894	\$899
Revenues over (under) Expenditures:	\$11,054,777	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	55.46%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$19,528,113	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$595	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$11,617,447	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$13,430,037	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$98,735,373	\$74,451,458	\$47,444,580
Per Capita Debt:	\$3,008	\$1,334	\$1,078
General Obligation Debt over EAV:	5.24%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$123,681,580	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$3,768	\$1,214	\$976
Revenue Collected During FY 08:	\$51,072,886	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$55,214,444	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$1,556	\$312	\$227
Per Capita Expenditures:	\$1,682	\$294	\$237
Operating Income (loss):	-\$4,141,558	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	218.49%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$120,640,684	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$3,675	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. David Village**

Unit Code: **029/090/32**

County: **FULTON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$304,362

Equalized Assessed Valuation:

\$2,922,490

Population:

605

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$30,429

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$246,294	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$407	\$666	\$444
Revenue Collected During FY 08:	\$159,198	\$254,229	\$117,702
Expenditures During FY 08:	\$98,832	\$232,039	\$106,311
Per Capita Revenue:	\$263	\$581	\$283
Per Capita Expenditures:	\$163	\$540	\$267
Revenues over (under) Expenditures:	\$60,366	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	310.28%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$306,660	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$507	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$246,294	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Elmo City**

Unit Code: **026/030/30**

County: **FAYETTE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$18,841,500

Equalized Assessed Valuation:

\$8,176,268

Population:

1,448

Employees:

Full Time:

9

Part Time:

4

Salaries Paid:

\$265,754

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$746,737	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$516	\$548	\$381
Revenue Collected During FY 08:	\$556,384	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$625,302	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$384	\$721	\$564
Per Capita Expenditures:	\$432	\$706	\$556
Revenues over (under) Expenditures:	-\$68,918	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	100.17%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$626,343	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$433	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$626,343	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$170,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$117	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,337,552	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,614	\$1,329	\$992
Revenue Collected During FY 08:	\$521,309	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$620,579	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$360	\$427	\$282
Per Capita Expenditures:	\$429	\$403	\$271
Operating Income (loss):	-\$99,270	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	354.43%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,199,543	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,519	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Francisville City**

Unit Code: **051/030/30**

County: **LAWRENCE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$414,000

Equalized Assessed Valuation:

\$2,198,162

Population:

1,188

Employees:

Full Time:

3

Part Time:

14

Salaries Paid:

\$92,521

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$235,121	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$198	\$548	\$381
Revenue Collected During FY 08:	\$162,388	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$175,268	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$137	\$721	\$564
Per Capita Expenditures:	\$148	\$706	\$556
Revenues over (under) Expenditures:	-\$12,880	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	126.80%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$222,241	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$187	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$79,479	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,880	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$598,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$503	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,157,271	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$974	\$1,329	\$992
Revenue Collected During FY 08:	\$245,792	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$238,634	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$207	\$427	\$282
Per Capita Expenditures:	\$201	\$403	\$271
Operating Income (loss):	\$7,158	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	487.96%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,164,429	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$980	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Jacob Village**

Unit Code: **057/105/32**

County: **MADISON**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,325,480

Equalized Assessed Valuation:

\$15,731,037

Population:

1,100

Employees:

Full Time:

6

Part Time:

4

Salaries Paid:

\$273,842

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	-\$74,737	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	-\$68	\$548	\$381
Revenue Collected During FY 08:	\$415,985	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$315,139	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$378	\$721	\$564
Per Capita Expenditures:	\$286	\$706	\$556
Revenues over (under) Expenditures:	\$100,846	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	-2.31%	87.61%	68.63%
Ending Fund Balance for FY 08:	-\$7,274	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	-\$7	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$7,274	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$486,362	\$7,762,020	\$1,837,009
Per Capita Debt:	\$442	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$926,210	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$842	\$1,329	\$992
Revenue Collected During FY 08:	\$436,555	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$580,515	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$397	\$427	\$282
Per Capita Expenditures:	\$528	\$403	\$271
Operating Income (loss):	-\$143,960	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	140.50%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$815,633	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$741	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Johns Village**

Unit Code: **073/025/32**

County: **PERRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$97,628

Equalized Assessed Valuation:

\$1,257,381

Population:

213

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$9,921

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$189,222	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$888	\$666	\$444
Revenue Collected During FY 08:	\$59,258	\$254,229	\$117,702
Expenditures During FY 08:	\$63,808	\$232,039	\$106,311
Per Capita Revenue:	\$278	\$581	\$283
Per Capita Expenditures:	\$300	\$540	\$267
Revenues over (under) Expenditures:	-\$4,550	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	289.42%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$184,673	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$867	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$42,672	\$37,131	\$
Total Unrestricted Net Assets:	\$142,001	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$22,870	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$107	\$2,071	\$745
Revenue Collected During FY 08:	\$24,158	\$206,165	\$79,162
Expenditures During FY 08:	\$21,862	\$201,484	\$88,676
Per Capita Revenue:	\$113	\$520	\$198
Per Capita Expenditures:	\$103	\$519	\$219
Operating Income (loss):	\$2,296	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	115.11%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$25,166	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$118	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **St. Joseph Village**

Unit Code: **010/105/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,922,348

Equalized Assessed Valuation:

\$58,669,876

Population:

3,825

Employees:

Full Time:

5

Part Time:

2

Salaries Paid:

\$309,913

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,056,545	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$538	\$548	\$381
Revenue Collected During FY 08:	\$1,610,941	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,073,606	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$421	\$721	\$564
Per Capita Expenditures:	\$542	\$706	\$556
Revenues over (under) Expenditures:	-\$462,665	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	76.87%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,593,880	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$417	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,587,024	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,777,633	\$7,762,020	\$1,837,009
Per Capita Debt:	\$465	\$1,174	\$528
General Obligation Debt over EAV:	3.02%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,195,223	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$312	\$1,329	\$992
Revenue Collected During FY 08:	\$396,107	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$342,193	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$104	\$427	\$282
Per Capita Expenditures:	\$89	\$403	\$271
Operating Income (loss):	\$53,914	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	365.04%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,249,137	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$327	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Libory Village**

Unit Code: **088/115/32**

County: **ST. CLAIR**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$175,906

Equalized Assessed Valuation:

\$7,225,339

Population:

625

Employees:

Full Time:

1

Part Time:

2

Salaries Paid:

\$50,785

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$358,216	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$573	\$666	\$444
Revenue Collected During FY 08:	\$227,982	\$254,229	\$117,702
Expenditures During FY 08:	\$135,583	\$232,039	\$106,311
Per Capita Revenue:	\$365	\$581	\$283
Per Capita Expenditures:	\$217	\$540	\$267
Revenues over (under) Expenditures:	\$92,399	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	332.35%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$450,615	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$721	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$450,615	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,921,590	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,075	\$2,071	\$745
Revenue Collected During FY 08:	\$242,268	\$206,165	\$79,162
Expenditures During FY 08:	\$201,233	\$201,484	\$88,676
Per Capita Revenue:	\$388	\$520	\$198
Per Capita Expenditures:	\$322	\$519	\$219
Operating Income (loss):	\$41,035	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	975.30%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,962,625	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,140	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **St. Peter Village**

Unit Code: **026/035/32**

County: **FAYETTE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,057,150

Equalized Assessed Valuation:

\$2,913,764

Population:

375

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$87,803

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$42,480	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$113	\$666	\$444
Revenue Collected During FY 08:	\$183,736	\$254,229	\$117,702
Expenditures During FY 08:	\$220,951	\$232,039	\$106,311
Per Capita Revenue:	\$490	\$581	\$283
Per Capita Expenditures:	\$589	\$540	\$267
Revenues over (under) Expenditures:	-\$37,215	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	18.22%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$40,265	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$107	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$15,459	\$37,131	\$
Total Unrestricted Net Assets:	\$24,806	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$35,000	\$385,902	\$36,500
Per Capita Debt:	\$93	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$336,644	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$898	\$2,071	\$745
Revenue Collected During FY 08:	\$130,291	\$206,165	\$79,162
Expenditures During FY 08:	\$178,233	\$201,484	\$88,676
Per Capita Revenue:	\$347	\$520	\$198
Per Capita Expenditures:	\$475	\$519	\$219
Operating Income (loss):	-\$47,942	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	161.98%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$288,702	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$770	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Standard Village

Unit Code: 078/035/32

County: PUTNAM

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$296,992

Equalized Assessed Valuation:

\$2,575,511

Population:

256

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$11,054

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$216,398	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$845	\$666	\$444
Revenue Collected During FY 08:	\$69,449	\$254,229	\$117,702
Expenditures During FY 08:	\$105,725	\$232,039	\$106,311
Per Capita Revenue:	\$271	\$581	\$283
Per Capita Expenditures:	\$413	\$540	\$267
Revenues over (under) Expenditures:	-\$36,276	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	170.37%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$180,122	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$704	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$53,618	\$37,131	\$
Total Unrestricted Net Assets:	\$126,504	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$308,333	\$385,902	\$36,500
Per Capita Debt:	\$1,204	\$841	\$106
General Obligation Debt over EAV:	11.97%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$195,488	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$764	\$2,071	\$745
Revenue Collected During FY 08:	\$94,384	\$206,165	\$79,162
Expenditures During FY 08:	\$81,261	\$201,484	\$88,676
Per Capita Revenue:	\$369	\$520	\$198
Per Capita Expenditures:	\$317	\$519	\$219
Operating Income (loss):	\$13,123	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	256.72%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$208,611	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$815	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stanford Village**

Unit Code: **064/105/32**

County: **MCLEAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$691,017

Equalized Assessed Valuation:

\$6,169,041

Population:

670

Employees:

Full Time:

1

Part Time:

7

Salaries Paid:

\$115,444

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$256,939	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$383	\$666	\$444
Revenue Collected During FY 08:	\$249,363	\$254,229	\$117,702
Expenditures During FY 08:	\$264,510	\$232,039	\$106,311
Per Capita Revenue:	\$372	\$581	\$283
Per Capita Expenditures:	\$395	\$540	\$267
Revenues over (under) Expenditures:	-\$15,147	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	91.41%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$241,792	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$361	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$171,141	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$422,894	\$385,902	\$36,500
Per Capita Debt:	\$631	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$489,003	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$730	\$2,071	\$745
Revenue Collected During FY 08:	\$94,677	\$206,165	\$79,162
Expenditures During FY 08:	\$80,521	\$201,484	\$88,676
Per Capita Revenue:	\$141	\$520	\$198
Per Capita Expenditures:	\$120	\$519	\$219
Operating Income (loss):	\$14,156	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	624.88%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$503,159	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$751	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Staunton City

Unit Code: 056/115/30

County: MACOUPIN

Fiscal Year End:

4/30/2008

Accounting Method:

Combination

Appropriation or Budget:

\$9,484,977

Equalized Assessed Valuation:

\$46,695,853

Population:

5,030

Employees:

Full Time:

21

Part Time:

55

Salaries Paid:

\$1,166,011

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,588,853	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$316	\$548	\$381
Revenue Collected During FY 08:	\$2,100,294	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,676,429	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$418	\$721	\$564
Per Capita Expenditures:	\$333	\$706	\$556
Revenues over (under) Expenditures:	\$423,865	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	117.17%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,964,321	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$391	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,964,321	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$705,150	\$7,762,020	\$1,837,009
Per Capita Debt:	\$140	\$1,174	\$528
General Obligation Debt over EAV:	1.39%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,436,450	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,677	\$1,329	\$992
Revenue Collected During FY 08:	\$1,839,811	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,242,003	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$366	\$427	\$282
Per Capita Expenditures:	\$247	\$403	\$271
Operating Income (loss):	\$597,808	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	731.29%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$9,082,655	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,806	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Steeleville Village**

Unit Code: **079/070/32**

County: **RANDOLPH**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,069,800

Equalized Assessed Valuation:

\$24,011,690

Population:

2,077

Employees:

Full Time:

12

Part Time:

44

Salaries Paid:

\$485,828

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,126,630	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$542	\$548	\$381
Revenue Collected During FY 08:	\$1,430,059	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$2,465,159	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$689	\$721	\$564
Per Capita Expenditures:	\$1,187	\$706	\$556
Revenues over (under) Expenditures:	-\$1,035,100	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	29.50%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$727,227	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$350	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$727,227	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,234,899	\$7,762,020	\$1,837,009
Per Capita Debt:	\$595	\$1,174	\$528
General Obligation Debt over EAV:	2.72%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$788,765	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$380	\$1,329	\$992
Revenue Collected During FY 08:	\$326,888	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$420,905	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$157	\$427	\$282
Per Capita Expenditures:	\$203	\$403	\$271
Operating Income (loss):	-\$94,017	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	165.06%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$694,748	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$334	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Steger Village**

Unit Code: **016/545/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$11,488,000

Equalized Assessed Valuation:

\$138,816,287

Population:

9,682

Employees:

Full Time:

40

Part Time:

25

Salaries Paid:

\$2,413,812

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,601,716	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$269	\$548	\$381
Revenue Collected During FY 08:	\$5,825,809	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,432,771	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$602	\$721	\$564
Per Capita Expenditures:	\$561	\$706	\$556
Revenues over (under) Expenditures:	\$393,038	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	55.12%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,994,754	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$309	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,075,880	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,765,773	\$7,762,020	\$1,837,009
Per Capita Debt:	\$182	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,097,341	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$320	\$1,329	\$992
Revenue Collected During FY 08:	\$746,906	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$745,256	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$77	\$427	\$282
Per Capita Expenditures:	\$77	\$403	\$271
Operating Income (loss):	\$1,650	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	415.83%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,098,991	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$320	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sterling City

Unit Code: 098/055/30

County: WHITESIDE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,763,422

Equalized Assessed Valuation:

\$164,753,107

Population:

15,596

Employees:

Full Time:

107

Part Time:

81

Salaries Paid:

\$5,586,331

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,710,032	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$558	\$548	\$381
Revenue Collected During FY 08:	\$13,474,997	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$12,838,958	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$864	\$721	\$564
Per Capita Expenditures:	\$823	\$706	\$556
Revenues over (under) Expenditures:	\$636,039	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	74.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$9,502,405	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$609	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,278,473	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$7,926,315	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,212,191	\$7,762,020	\$1,837,009
Per Capita Debt:	\$783	\$1,174	\$528
General Obligation Debt over EAV:	0.80%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$9,794,325	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$628	\$1,329	\$992
Revenue Collected During FY 08:	\$2,359,167	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,070,032	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$151	\$427	\$282
Per Capita Expenditures:	\$133	\$403	\$271
Operating Income (loss):	\$289,135	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	485.96%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$10,059,583	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$645	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Steward Village**

Unit Code: **052/055/32** County: **LEE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$92,720**

Equalized Assessed Valuation: **\$3,505,588**

Population: **272**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$14,235**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$153,906	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$566	\$666	\$444
Revenue Collected During FY 08:	\$57,483	\$254,229	\$117,702
Expenditures During FY 08:	\$49,125	\$232,039	\$106,311
Per Capita Revenue:	\$211	\$581	\$283
Per Capita Expenditures:	\$181	\$540	\$267
Revenues over (under) Expenditures:	\$8,358	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	329.85%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$162,039	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$596	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$168,197	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$167,150	\$385,902	\$36,500
Per Capita Debt:	\$615	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$808,034	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,971	\$2,071	\$745
Revenue Collected During FY 08:	\$48,329	\$206,165	\$79,162
Expenditures During FY 08:	\$72,944	\$201,484	\$88,676
Per Capita Revenue:	\$178	\$520	\$198
Per Capita Expenditures:	\$268	\$519	\$219
Operating Income (loss):	-\$24,615	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1074.31%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$783,644	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,881	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stewardson Village

Unit Code: 086/045/32

County: SHELBY

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,642,400

Equalized Assessed Valuation:

\$5,570,371

Population:

724

Employees:

Full Time:

3

Part Time:

3

Salaries Paid:

\$126,158

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$176,784	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$244	\$666	\$444
Revenue Collected During FY 08:	\$202,168	\$254,229	\$117,702
Expenditures During FY 08:	\$186,890	\$232,039	\$106,311
Per Capita Revenue:	\$279	\$581	\$283
Per Capita Expenditures:	\$258	\$540	\$267
Revenues over (under) Expenditures:	\$15,278	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	105.03%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$196,298	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$271	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$98,575	\$37,131	\$
Total Unrestricted Net Assets:	\$29,106	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$155,292	\$385,902	\$36,500
Per Capita Debt:	\$214	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,428,848	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,974	\$2,071	\$745
Revenue Collected During FY 08:	\$180,694	\$206,165	\$79,162
Expenditures During FY 08:	\$185,724	\$201,484	\$88,676
Per Capita Revenue:	\$250	\$520	\$198
Per Capita Expenditures:	\$257	\$519	\$219
Operating Income (loss):	-\$5,030	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	764.80%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,420,420	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,962	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Stickney Village**

Unit Code: **016/550/32** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,096,165**

Equalized Assessed Valuation: **\$139,174,368**

Population: **6,148**

Employees:

Full Time: **46**

Part Time: **55**

Salaries Paid: **\$3,073,974**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,844,148	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$300	\$548	\$381
Revenue Collected During FY 08:	\$6,193,116	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,264,050	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,007	\$721	\$564
Per Capita Expenditures:	\$856	\$706	\$556
Revenues over (under) Expenditures:	\$929,066	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	52.68%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,773,214	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$451	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$614,607	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,018,797	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,655,896	\$7,762,020	\$1,837,009
Per Capita Debt:	\$757	\$1,174	\$528
General Obligation Debt over EAV:	3.06%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,753,199	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$448	\$1,329	\$992
Revenue Collected During FY 08:	\$1,700,531	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,708,803	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$277	\$427	\$282
Per Capita Expenditures:	\$278	\$403	\$271
Operating Income (loss):	-\$8,272	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	160.63%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,744,927	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$446	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stillman Valley Village

Unit Code: 071/060/32

County: OGLE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,723,400

Equalized Assessed Valuation:

\$16,809,700

Population:

1,097

Employees:

Full Time:

3

Part Time:

11

Salaries Paid:

\$174,193

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$99,391	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$91	\$548	\$381
Revenue Collected During FY 08:	\$392,421	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$409,140	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$358	\$721	\$564
Per Capita Expenditures:	\$373	\$706	\$556
Revenues over (under) Expenditures:	-\$16,719	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	20.21%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$82,672	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$75	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$82,672	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$652,454	\$7,762,020	\$1,837,009
Per Capita Debt:	\$595	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$146,061	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$133	\$1,329	\$992
Revenue Collected During FY 08:	\$395,656	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$761,616	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$361	\$427	\$282
Per Capita Expenditures:	\$694	\$403	\$271
Operating Income (loss):	-\$365,960	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	22.33%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$170,101	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$155	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Stockton Village**

Unit Code: **043/050/32**

County: **JO DAVIESS**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,019,890

Equalized Assessed Valuation:

\$22,259,618

Population:

2,000

Employees:

Full Time:

10

Part Time:

16

Salaries Paid:

\$528,508

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$730,656	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$365	\$548	\$381
Revenue Collected During FY 08:	\$991,752	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,035,876	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$496	\$721	\$564
Per Capita Expenditures:	\$518	\$706	\$556
Revenues over (under) Expenditures:	-\$44,124	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	65.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$682,261	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$341	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$153,991	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$499,502	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,415,005	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,708	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,532,118	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,766	\$1,329	\$992
Revenue Collected During FY 08:	\$898,591	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$879,231	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$449	\$427	\$282
Per Capita Expenditures:	\$440	\$403	\$271
Operating Income (loss):	\$19,360	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	404.42%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,555,749	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,778	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Stone Park Village

Unit Code: 016/555/32

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$5,743,609

Equalized Assessed Valuation:

\$58,000,000

Population:

5,200

Employees:

Full Time:

50

Part Time:

25

Salaries Paid:

\$2,496,151

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$606,322	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$117	\$548	\$381
Revenue Collected During FY 08:	\$4,427,455	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,807,303	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$851	\$721	\$564
Per Capita Expenditures:	\$924	\$706	\$556
Revenues over (under) Expenditures:	-\$379,848	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	15.11%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$726,474	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$140	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$947,298	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$172,021	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,718,405	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,869	\$1,174	\$528
General Obligation Debt over EAV:	9.92%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,477,853	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$284	\$1,329	\$992
Revenue Collected During FY 08:	\$820,854	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$548,237	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$158	\$427	\$282
Per Capita Expenditures:	\$105	\$403	\$271
Operating Income (loss):	\$272,617	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	319.29%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,750,470	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$337	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Stonefort Village**

Unit Code: **100/080/32**

County: **WILLIAMSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$258,833

Equalized Assessed Valuation:

\$1,054,617

Population:

292

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$10,028

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$77,091	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$264	\$666	\$444
Revenue Collected During FY 08:	\$79,783	\$254,229	\$117,702
Expenditures During FY 08:	\$61,234	\$232,039	\$106,311
Per Capita Revenue:	\$273	\$581	\$283
Per Capita Expenditures:	\$210	\$540	\$267
Revenues over (under) Expenditures:	\$18,549	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	156.19%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$95,640	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$328	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$60,750	\$37,131	\$
Total Unrestricted Net Assets:	\$5,537	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$274,353	\$385,902	\$36,500
Per Capita Debt:	\$940	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$948,247	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$3,247	\$2,071	\$745
Revenue Collected During FY 08:	\$119,886	\$206,165	\$79,162
Expenditures During FY 08:	\$130,090	\$201,484	\$88,676
Per Capita Revenue:	\$411	\$520	\$198
Per Capita Expenditures:	\$446	\$519	\$219
Operating Income (loss):	-\$10,204	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	721.07%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$938,043	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$3,212	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stonington Village

Unit Code: 011/060/32

County: CHRISTIAN

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$338,200

Equalized Assessed Valuation:

\$7,507,191

Population:

960

Employees:

Full Time:

5

Part Time:

3

Salaries Paid:

\$192,468

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$151,632	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$158	\$666	\$444
Revenue Collected During FY 08:	\$303,544	\$254,229	\$117,702
Expenditures During FY 08:	\$273,858	\$232,039	\$106,311
Per Capita Revenue:	\$316	\$581	\$283
Per Capita Expenditures:	\$285	\$540	\$267
Revenues over (under) Expenditures:	\$29,686	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	66.21%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$181,318	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$189	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$181,318	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,726,988	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,841	\$2,071	\$745
Revenue Collected During FY 08:	\$854,939	\$206,165	\$79,162
Expenditures During FY 08:	\$904,291	\$201,484	\$88,676
Per Capita Revenue:	\$891	\$520	\$198
Per Capita Expenditures:	\$942	\$519	\$219
Operating Income (loss):	-\$49,352	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	296.10%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$2,677,636	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,789	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Strasburg Village**

Unit Code: **086/050/32**

County: **SHELBY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$395,200

Equalized Assessed Valuation:

\$4,044,825

Population:

603

Employees:

Full Time:

2

Part Time:

3

Salaries Paid:

\$82,774

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$89,782	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$149	\$666	\$444
Revenue Collected During FY 08:	\$169,378	\$254,229	\$117,702
Expenditures During FY 08:	\$161,578	\$232,039	\$106,311
Per Capita Revenue:	\$281	\$581	\$283
Per Capita Expenditures:	\$268	\$540	\$267
Revenues over (under) Expenditures:	\$7,800	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	75.56%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$122,082	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$202	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$19,560	\$37,131	\$
Total Unrestricted Net Assets:	\$102,522	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$400,307	\$385,902	\$36,500
Per Capita Debt:	\$664	\$841	\$106
General Obligation Debt over EAV:	0.36%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$741,150	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,229	\$2,071	\$745
Revenue Collected During FY 08:	\$154,427	\$206,165	\$79,162
Expenditures During FY 08:	\$189,471	\$201,484	\$88,676
Per Capita Revenue:	\$256	\$520	\$198
Per Capita Expenditures:	\$314	\$519	\$219
Operating Income (loss):	-\$35,044	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	372.67%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$706,106	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,171	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Strawn Village**

Unit Code: **053/075/32** County: **LIVINGSTON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$51,888**

Equalized Assessed Valuation: **\$765,110**

Population: **104**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$5,850**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$57,632	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$554	\$666	\$444
Revenue Collected During FY 08:	\$19,540	\$254,229	\$117,702
Expenditures During FY 08:	\$25,832	\$232,039	\$106,311
Per Capita Revenue:	\$188	\$581	\$283
Per Capita Expenditures:	\$248	\$540	\$267
Revenues over (under) Expenditures:	-\$6,292	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	198.75%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$51,340	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$494	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,884	\$37,131	\$
Total Unrestricted Net Assets:	\$22,456	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$277,741	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,671	\$2,071	\$745
Revenue Collected During FY 08:	\$8,883	\$206,165	\$79,162
Expenditures During FY 08:	\$25,659	\$201,484	\$88,676
Per Capita Revenue:	\$85	\$520	\$198
Per Capita Expenditures:	\$247	\$519	\$219
Operating Income (loss):	-\$16,776	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1017.05%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$260,965	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,509	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Streamwood Village

Unit Code: 016/560/32

County: COOK

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$40,467,729

Equalized Assessed Valuation:

\$953,262,133

Population:

40,100

Employees:

Full Time:

195

Part Time:

34

Salaries Paid:

\$15,713,006

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$13,731,913	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$342	\$420	\$380
Revenue Collected During FY 08:	\$22,097,602	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$20,731,248	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$551	\$910	\$884
Per Capita Expenditures:	\$517	\$894	\$899
Revenues over (under) Expenditures:	\$1,366,354	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	63.79%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$13,224,221	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$330	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$19,604,365	\$4,848,384	\$8,614,792

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$12,635,000	\$74,451,458	\$47,444,580
Per Capita Debt:	\$315	\$1,334	\$1,078
General Obligation Debt over EAV:	1.33%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$55,342,357	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$1,380	\$1,214	\$976
Revenue Collected During FY 08:	\$7,791,535	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$8,557,307	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$194	\$312	\$227
Per Capita Expenditures:	\$213	\$294	\$237
Operating Income (loss):	-\$765,772	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	630.06%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$53,916,356	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$1,345	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Streator City**

Unit Code: **050/110/30** County: **LASALLE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,745,246**

Equalized Assessed Valuation: **\$107,436,548**

Population: **14,190**

Employees:

Full Time: **82**

Part Time: **44**

Salaries Paid: **\$3,825,060**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,425,203	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$312	\$548	\$381
Revenue Collected During FY 08:	\$10,046,880	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$9,591,703	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$708	\$721	\$564
Per Capita Expenditures:	\$676	\$706	\$556
Revenues over (under) Expenditures:	\$455,177	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	38.14%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,658,031	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$258	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,326,592	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,331,439	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,363,296	\$7,762,020	\$1,837,009
Per Capita Debt:	\$660	\$1,174	\$528
General Obligation Debt over EAV:	6.50%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$24,843,803	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,751	\$1,329	\$992
Revenue Collected During FY 08:	\$3,011,080	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,191,700	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$212	\$427	\$282
Per Capita Expenditures:	\$225	\$403	\$271
Operating Income (loss):	-\$180,620	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	811.03%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$25,885,532	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,824	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Stronghurst Village

Unit Code: 036/045/32

County: HENDERSON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$585,979

Equalized Assessed Valuation:

\$6,076,784

Population:

1,000

Employees:

Full Time:

2

Part Time:

11

Salaries Paid:

\$82,514

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$782,341	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$782	\$666	\$444
Revenue Collected During FY 08:	\$582,343	\$254,229	\$117,702
Expenditures During FY 08:	\$574,540	\$232,039	\$106,311
Per Capita Revenue:	\$582	\$581	\$283
Per Capita Expenditures:	\$575	\$540	\$267
Revenues over (under) Expenditures:	\$7,803	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	137.53%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$790,144	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$790	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$34,133	\$37,131	\$
Total Unrestricted Net Assets:	\$756,011	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,793	\$385,902	\$36,500
Per Capita Debt:	\$9	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,794,175	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,794	\$2,071	\$745
Revenue Collected During FY 08:	\$228,342	\$206,165	\$79,162
Expenditures During FY 08:	\$180,296	\$201,484	\$88,676
Per Capita Revenue:	\$228	\$520	\$198
Per Capita Expenditures:	\$180	\$519	\$219
Operating Income (loss):	\$48,046	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1576.42%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$2,842,221	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,842	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:	Sublette Village		
Unit Code:	052/060/32	County:	LEE
Fiscal Year End:	4/30/2008		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$430,000		
Equalized Assessed Valuation:	\$6,545,783		
Population:	450		
Employees:			
	Full Time:		
	Part Time:	8	
	Salaries Paid:	\$16,280	

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$557,242	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,238	\$666	\$444
Revenue Collected During FY 08:	\$284,941	\$254,229	\$117,702
Expenditures During FY 08:	\$166,149	\$232,039	\$106,311
Per Capita Revenue:	\$633	\$581	\$283
Per Capita Expenditures:	\$369	\$540	\$267
Revenues over (under) Expenditures:	\$118,792	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	403.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$670,026	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,489	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$37,346	\$37,131	\$
Total Unrestricted Net Assets:	\$632,680	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$231,948	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$515	\$2,071	\$745
Revenue Collected During FY 08:	\$89,970	\$206,165	\$79,162
Expenditures During FY 08:	\$80,877	\$201,484	\$88,676
Per Capita Revenue:	\$200	\$520	\$198
Per Capita Expenditures:	\$180	\$519	\$219
Operating Income (loss):	\$9,093	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	305.46%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$247,049	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$549	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sugar Grove Village**

Unit Code: **045/095/32**

County: **KANE**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$27,628,311

Equalized Assessed Valuation:

\$322,044,958

Population:

8,848

Employees:

Full Time:

42

Part Time:

16

Salaries Paid:

\$2,648,524

Blended Component Units

Number Submitted = 1

Police Pension

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,841,621	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$208	\$548	\$381
Revenue Collected During FY 08:	\$4,465,135	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$4,507,601	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$505	\$721	\$564
Per Capita Expenditures:	\$509	\$706	\$556
Revenues over (under) Expenditures:	-\$42,466	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	34.86%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,571,514	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$178	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,575,804	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$220,562	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$19,908,057	\$7,762,020	\$1,837,009
Per Capita Debt:	\$2,250	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$17,831,952	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$2,015	\$1,329	\$992
Revenue Collected During FY 08:	\$3,469,364	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,115,761	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$392	\$427	\$282
Per Capita Expenditures:	\$352	\$403	\$271
Operating Income (loss):	\$353,603	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	577.93%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$18,006,913	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,035	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Sullivan City

Unit Code: 070/035/30

County: MOULTRIE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$25,912,250

Equalized Assessed Valuation:

\$33,389,792

Population:

4,323

Employees:

Full Time:

62

Part Time:

58

Salaries Paid:

\$2,476,739

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,271,044	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$988	\$548	\$381
Revenue Collected During FY 08:	\$3,974,831	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,059,545	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$919	\$721	\$564
Per Capita Expenditures:	\$1,170	\$706	\$556
Revenues over (under) Expenditures:	-\$1,084,714	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	84.12%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$4,256,330	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$985	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,574,694	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$457,069	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,590,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$368	\$1,174	\$528
General Obligation Debt over EAV:	4.61%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$13,645,411	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,156	\$1,329	\$992
Revenue Collected During FY 08:	\$11,624,906	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$10,117,956	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$2,689	\$427	\$282
Per Capita Expenditures:	\$2,340	\$403	\$271
Operating Income (loss):	\$1,506,950	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	141.73%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$14,340,160	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$3,317	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Summerfield Village

Unit Code: 088/135/32

County: ST. CLAIR

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$115,747

Equalized Assessed Valuation:

\$3,532,931

Population:

250

Employees:

Full Time:

Part Time:

23

Salaries Paid:

\$49,242

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$67,070	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$268	\$666	\$444
Revenue Collected During FY 08:	\$130,090	\$254,229	\$117,702
Expenditures During FY 08:	\$123,506	\$232,039	\$106,311
Per Capita Revenue:	\$520	\$581	\$283
Per Capita Expenditures:	\$494	\$540	\$267
Revenues over (under) Expenditures:	\$6,584	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	59.64%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$73,654	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$295	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$73,654	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$65,192	\$385,902	\$36,500
Per Capita Debt:	\$261	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$393,867	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,575	\$2,071	\$745
Revenue Collected During FY 08:	\$118,139	\$206,165	\$79,162
Expenditures During FY 08:	\$168,285	\$201,484	\$88,676
Per Capita Revenue:	\$473	\$520	\$198
Per Capita Expenditures:	\$673	\$519	\$219
Operating Income (loss):	-\$50,146	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	204.25%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$343,721	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,375	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Summit Village**

Unit Code: **016/565/32** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,911,682**

Equalized Assessed Valuation: **\$175,160,036**

Population: **10,637**

Employees:

Full Time: **59**

Part Time: **96**

Salaries Paid: **\$4,578,764**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,383,930	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$318	\$548	\$381
Revenue Collected During FY 08:	\$9,285,003	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$10,472,062	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$873	\$721	\$564
Per Capita Expenditures:	\$984	\$706	\$556
Revenues over (under) Expenditures:	-\$1,187,059	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	24.58%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,574,302	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$242	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,603,826	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$636,897	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,175,078	\$7,762,020	\$1,837,009
Per Capita Debt:	\$110	\$1,174	\$528
General Obligation Debt over EAV:	0.19%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$442,473	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$42	\$1,329	\$992
Revenue Collected During FY 08:	\$2,044,374	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,641,482	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$192	\$427	\$282
Per Capita Expenditures:	\$154	\$403	\$271
Operating Income (loss):	\$402,892	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	30.14%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$494,679	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$47	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sumner City**

Unit Code: **051/035/30**

County: **LAWRENCE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,045,350**

Equalized Assessed Valuation: **\$3,427,842**

Population: **2,142**

Employees:

Full Time: **5**

Part Time: **13**

Salaries Paid: **\$232,463**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$307,180	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$143	\$548	\$381
Revenue Collected During FY 08:	\$500,065	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$498,085	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$233	\$721	\$564
Per Capita Expenditures:	\$233	\$706	\$556
Revenues over (under) Expenditures:	\$1,980	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	60.01%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$298,915	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$140	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$15,928	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$210,287	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$449,200	\$7,762,020	\$1,837,009
Per Capita Debt:	\$210	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$968,275	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$452	\$1,329	\$992
Revenue Collected During FY 08:	\$391,828	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$404,131	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$183	\$427	\$282
Per Capita Expenditures:	\$189	\$403	\$271
Operating Income (loss):	-\$12,303	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	239.09%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$966,217	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$451	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Sun River Terrace Village

Unit Code: 046/087/32

County: KANKAKEE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$416,660

Equalized Assessed Valuation:

\$5,116,560

Population:

383

Employees:

Full Time:

2

Part Time:

11

Salaries Paid:

\$45,634

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$81,675	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$213	\$666	\$444
Revenue Collected During FY 08:	\$173,788	\$254,229	\$117,702
Expenditures During FY 08:	\$197,486	\$232,039	\$106,311
Per Capita Revenue:	\$454	\$581	\$283
Per Capita Expenditures:	\$516	\$540	\$267
Revenues over (under) Expenditures:	-\$23,698	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	29.36%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$57,977	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$151	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$21,932	\$37,131	\$
Total Unrestricted Net Assets:	\$42,099	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$140,000	\$385,902	\$36,500
Per Capita Debt:	\$366	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,046,781	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,733	\$2,071	\$745
Revenue Collected During FY 08:	\$118,728	\$206,165	\$79,162
Expenditures During FY 08:	\$429,388	\$201,484	\$88,676
Per Capita Revenue:	\$310	\$520	\$198
Per Capita Expenditures:	\$1,121	\$519	\$219
Operating Income (loss):	-\$310,660	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	171.43%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$736,121	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,922	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Swansea Village

Unit Code: 088/140/32

County: ST. CLAIR

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,274,519

Equalized Assessed Valuation:

\$256,003,915

Population:

11,341

Employees:

Full Time:

47

Part Time:

41

Salaries Paid:

\$2,556,507

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$23,514,477	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$2,073	\$548	\$381
Revenue Collected During FY 08:	\$6,657,127	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,984,353	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$587	\$721	\$564
Per Capita Expenditures:	\$528	\$706	\$556
Revenues over (under) Expenditures:	\$672,774	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	410.69%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$24,577,251	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$2,167	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$413	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$3,603,205	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$7,833,688	\$7,762,020	\$1,837,009
Per Capita Debt:	\$691	\$1,174	\$528
General Obligation Debt over EAV:	1.12%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$14,401,543	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,270	\$1,329	\$992
Revenue Collected During FY 08:	\$2,334,543	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,332,165	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$206	\$427	\$282
Per Capita Expenditures:	\$117	\$403	\$271
Operating Income (loss):	\$1,002,378	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	1156.31%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$15,403,921	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,358	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Sycamore City**

Unit Code: **019/065/30** County: **DEKALB**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,739,205**

Equalized Assessed Valuation: **\$411,590,345**

Population: **14,866**

Employees:

Full Time: **99**

Part Time: **53**

Salaries Paid: **\$6,445,688**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$19,483,128	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,311	\$548	\$381
Revenue Collected During FY 08:	\$36,195,759	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$34,765,088	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$2,435	\$721	\$564
Per Capita Expenditures:	\$2,339	\$706	\$556
Revenues over (under) Expenditures:	\$1,430,671	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	49.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$17,100,453	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,150	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$4,598,277	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$16,891,442	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$17,604,036	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,184	\$1,174	\$528
General Obligation Debt over EAV:	2.09%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$13,852,136	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$932	\$1,329	\$992
Revenue Collected During FY 08:	\$4,440,394	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,434,056	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$299	\$427	\$282
Per Capita Expenditures:	\$164	\$403	\$271
Operating Income (loss):	\$2,006,338	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	664.82%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$16,182,044	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,089	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Symerton Village

Unit Code: 099/115/32

County: WILL

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$31,439

Equalized Assessed Valuation:

\$1,454,383

Population:

115

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$26,302	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$229	\$666	\$444
Revenue Collected During FY 08:	\$20,164	\$254,229	\$117,702
Expenditures During FY 08:	\$17,493	\$232,039	\$106,311
Per Capita Revenue:	\$175	\$581	\$283
Per Capita Expenditures:	\$152	\$540	\$267
Revenues over (under) Expenditures:	\$2,671	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	165.63%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$28,973	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$252	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$24,319	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Table Grove Village**

Unit Code: **029/100/32**

County: **FULTON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$388,000

Equalized Assessed Valuation:

\$1,937,266

Population:

408

Employees:

Full Time:

1

Part Time:

11

Salaries Paid:

\$46,256

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$231,829	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$568	\$666	\$444
Revenue Collected During FY 08:	\$427,523	\$254,229	\$117,702
Expenditures During FY 08:	\$379,028	\$232,039	\$106,311
Per Capita Revenue:	\$1,048	\$581	\$283
Per Capita Expenditures:	\$929	\$540	\$267
Revenues over (under) Expenditures:	\$48,495	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	67.55%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$256,029	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$628	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$256,029	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$351,037	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$860	\$2,071	\$745
Revenue Collected During FY 08:	\$100,020	\$206,165	\$79,162
Expenditures During FY 08:	\$89,893	\$201,484	\$88,676
Per Capita Revenue:	\$245	\$520	\$198
Per Capita Expenditures:	\$220	\$519	\$219
Operating Income (loss):	\$10,127	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	572.32%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$514,479	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,261	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tallula Village**

Unit Code: **065/030/32** County: **MENARD**

Fiscal Year End: **4/30/2008**

Accounting Method: **Combination**

Appropriation or Budget: **\$386,916**

Equalized Assessed Valuation: **\$3,668,626**

Population: **600**

Employees:

Full Time: **2**

Part Time: **6**

Salaries Paid: **\$65,705**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$133,988	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$223	\$666	\$444
Revenue Collected During FY 08:	\$126,484	\$254,229	\$117,702
Expenditures During FY 08:	\$122,503	\$232,039	\$106,311
Per Capita Revenue:	\$211	\$581	\$283
Per Capita Expenditures:	\$204	\$540	\$267
Revenues over (under) Expenditures:	\$3,981	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	116.54%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$142,769	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$238	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$47,154	\$37,131	\$
Total Unrestricted Net Assets:	\$95,615	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,083,590	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,806	\$2,071	\$745
Revenue Collected During FY 08:	\$171,526	\$206,165	\$79,162
Expenditures During FY 08:	\$193,691	\$201,484	\$88,676
Per Capita Revenue:	\$286	\$520	\$198
Per Capita Expenditures:	\$323	\$519	\$219
Operating Income (loss):	-\$22,165	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	545.52%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,056,625	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,761	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tamaroa Village**

Unit Code: **073/030/32**

County: **PERRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$776,600

Equalized Assessed Valuation:

\$2,669,485

Population:

780

Employees:

Full Time:

3

Part Time:

4

Salaries Paid:

\$104,329

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$495,607	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$635	\$666	\$444
Revenue Collected During FY 08:	\$294,724	\$254,229	\$117,702
Expenditures During FY 08:	\$280,330	\$232,039	\$106,311
Per Capita Revenue:	\$378	\$581	\$283
Per Capita Expenditures:	\$359	\$540	\$267
Revenues over (under) Expenditures:	\$14,394	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	178.10%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$499,276	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$640	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$130,353	\$37,131	\$
Total Unrestricted Net Assets:	\$368,921	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$128,000	\$385,902	\$36,500
Per Capita Debt:	\$164	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$389,173	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$499	\$2,071	\$745
Revenue Collected During FY 08:	\$383,448	\$206,165	\$79,162
Expenditures During FY 08:	\$390,140	\$201,484	\$88,676
Per Capita Revenue:	\$492	\$520	\$198
Per Capita Expenditures:	\$500	\$519	\$219
Operating Income (loss):	-\$6,692	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	103.45%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$403,590	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$517	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tamms Village**

Unit Code: **002/015/32** County: **ALEXANDER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,637,762**

Equalized Assessed Valuation: **\$2,124,640**

Population: **724**

Employees:

Full Time: **4**

Part Time: **4**

Salaries Paid: **\$184,898**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$220,982	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$305	\$666	\$444
Revenue Collected During FY 08:	\$299,598	\$254,229	\$117,702
Expenditures During FY 08:	\$362,914	\$232,039	\$106,311
Per Capita Revenue:	\$414	\$581	\$283
Per Capita Expenditures:	\$501	\$540	\$267
Revenues over (under) Expenditures:	-\$63,316	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	48.35%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$175,456	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$242	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$136,045	\$37,131	\$
Total Unrestricted Net Assets:	\$39,411	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$76,287	\$385,902	\$36,500
Per Capita Debt:	\$105	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,478,606	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$4,805	\$2,071	\$745
Revenue Collected During FY 08:	\$1,110,270	\$206,165	\$79,162
Expenditures During FY 08:	\$1,033,204	\$201,484	\$88,676
Per Capita Revenue:	\$1,534	\$520	\$198
Per Capita Expenditures:	\$1,427	\$519	\$219
Operating Income (loss):	\$77,066	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	342.42%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$3,537,882	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$4,887	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tampico Village**

Unit Code: **098/060/32**

County: **WHITESIDE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$655,675

Equalized Assessed Valuation:

\$5,559,656

Population:

772

Employees:

Full Time:

3

Part Time:

12

Salaries Paid:

\$131,570

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$182,008	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$236	\$666	\$444
Revenue Collected During FY 08:	\$240,055	\$254,229	\$117,702
Expenditures During FY 08:	\$299,615	\$232,039	\$106,311
Per Capita Revenue:	\$311	\$581	\$283
Per Capita Expenditures:	\$388	\$540	\$267
Revenues over (under) Expenditures:	-\$59,560	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	40.87%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$122,448	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$159	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$122,448	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$84,449	\$385,902	\$36,500
Per Capita Debt:	\$109	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$917,503	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,188	\$2,071	\$745
Revenue Collected During FY 08:	\$169,806	\$206,165	\$79,162
Expenditures During FY 08:	\$214,063	\$201,484	\$88,676
Per Capita Revenue:	\$220	\$520	\$198
Per Capita Expenditures:	\$277	\$519	\$219
Operating Income (loss):	-\$44,257	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	407.94%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$873,246	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,131	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Taylor Springs Village

Unit Code: 068/080/32

County: MONTGOME

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$521,052

Equalized Assessed Valuation:

\$3,361,830

Population:

650

Employees:

Full Time:

3

Part Time:

10

Salaries Paid:

\$57,886

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$288,640	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$444	\$666	\$444
Revenue Collected During FY 08:	\$273,261	\$254,229	\$117,702
Expenditures During FY 08:	\$317,804	\$232,039	\$106,311
Per Capita Revenue:	\$420	\$581	\$283
Per Capita Expenditures:	\$489	\$540	\$267
Revenues over (under) Expenditures:	-\$44,543	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	75.67%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$240,487	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$370	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$12,217	\$37,131	\$
Total Unrestricted Net Assets:	\$228,270	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$178,274	\$385,902	\$36,500
Per Capita Debt:	\$274	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$346,887	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$534	\$2,071	\$745
Revenue Collected During FY 08:	\$199,421	\$206,165	\$79,162
Expenditures During FY 08:	\$203,248	\$201,484	\$88,676
Per Capita Revenue:	\$307	\$520	\$198
Per Capita Expenditures:	\$313	\$519	\$219
Operating Income (loss):	-\$3,827	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	170.57%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$346,670	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$533	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Taylorville City**

Unit Code: **011/065/30** County: **CHRISTIAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$34,077,400**

Equalized Assessed Valuation: **\$112,564,354**

Population: **11,600**

Employees:

Full Time: **151**

Part Time: **60**

Salaries Paid: **\$4,375,736**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,119,568	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$269	\$548	\$381
Revenue Collected During FY 08:	\$7,198,801	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$8,088,104	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$621	\$721	\$564
Per Capita Expenditures:	\$697	\$706	\$556
Revenues over (under) Expenditures:	-\$889,303	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	37.73%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$3,051,951	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$263	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,645,848	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$857,911	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,851,747	\$7,762,020	\$1,837,009
Per Capita Debt:	\$332	\$1,174	\$528
General Obligation Debt over EAV:	2.85%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$13,998,569	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,207	\$1,329	\$992
Revenue Collected During FY 08:	\$3,104,309	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$3,312,883	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$268	\$427	\$282
Per Capita Expenditures:	\$286	\$403	\$271
Operating Income (loss):	-\$208,574	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	426.69%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$14,135,896	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,219	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tennessee Village

Unit Code: 062/055/32

County: MCDONOUGH

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$29,000

Equalized Assessed Valuation:

\$599,585

Population:

198

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$4,736

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$211,781	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,070	\$666	\$444
Revenue Collected During FY 08:	\$42,161	\$254,229	\$117,702
Expenditures During FY 08:	\$36,049	\$232,039	\$106,311
Per Capita Revenue:	\$213	\$581	\$283
Per Capita Expenditures:	\$182	\$540	\$267
Revenues over (under) Expenditures:	\$6,112	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	604.44%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$217,893	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,100	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$217,896	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Teutopolis Village

Unit Code: 025/050/32

County: EFFINGHAM

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$3,672,550

Equalized Assessed Valuation:

\$29,665,326

Population:

1,559

Employees:

Full Time:

7

Part Time:

9

Salaries Paid:

\$282,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,960,969	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,258	\$548	\$381
Revenue Collected During FY 08:	\$821,299	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$729,801	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$527	\$721	\$564
Per Capita Expenditures:	\$468	\$706	\$556
Revenues over (under) Expenditures:	\$91,498	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	246.98%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,802,467	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,156	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$464,661	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,535,806	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$372,205	\$7,762,020	\$1,837,009
Per Capita Debt:	\$239	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,083,793	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,337	\$1,329	\$992
Revenue Collected During FY 08:	\$467,165	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$380,916	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$300	\$427	\$282
Per Capita Expenditures:	\$244	\$403	\$271
Operating Income (loss):	\$86,249	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	635.32%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,420,042	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,552	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thawville Village**

Unit Code: **038/100/32**

County: **IROQUOIS**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$165,103

Equalized Assessed Valuation:

\$1,563,525

Population:

241

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$265,290	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,101	\$666	\$444
Revenue Collected During FY 08:	\$79,423	\$254,229	\$117,702
Expenditures During FY 08:	\$72,033	\$232,039	\$106,311
Per Capita Revenue:	\$330	\$581	\$283
Per Capita Expenditures:	\$299	\$540	\$267
Revenues over (under) Expenditures:	\$7,390	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	378.55%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$272,680	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,131	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$215,331	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	-\$40,245	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	-\$167	\$2,071	\$745
Revenue Collected During FY 08:	\$43,926	\$206,165	\$79,162
Expenditures During FY 08:	\$55,950	\$201,484	\$88,676
Per Capita Revenue:	\$182	\$520	\$198
Per Capita Expenditures:	\$232	\$519	\$219
Operating Income (loss):	-\$12,024	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	-93.42%	404.24%	297.27%
Ending Retained Earnings for FY 08:	-\$52,269	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	-\$217	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Thayer Village**

Unit Code: **083/125/32** County: **SANGAMON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$874,425**

Equalized Assessed Valuation: **\$5,502,395**

Population: **750**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$40,531**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$29,355	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$39	\$666	\$444
Revenue Collected During FY 08:	\$198,028	\$254,229	\$117,702
Expenditures During FY 08:	\$166,337	\$232,039	\$106,311
Per Capita Revenue:	\$264	\$581	\$283
Per Capita Expenditures:	\$222	\$540	\$267
Revenues over (under) Expenditures:	\$31,691	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	37.12%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$61,746	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$82	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$16,450	\$37,131	\$
Total Unrestricted Net Assets:	\$45,296	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$355,000	\$385,902	\$36,500
Per Capita Debt:	\$473	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,313,950	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,752	\$2,071	\$745
Revenue Collected During FY 08:	\$183,575	\$206,165	\$79,162
Expenditures During FY 08:	\$221,160	\$201,484	\$88,676
Per Capita Revenue:	\$245	\$520	\$198
Per Capita Expenditures:	\$295	\$519	\$219
Operating Income (loss):	-\$37,585	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	576.81%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,275,665	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,701	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Third Lake Village

Unit Code: 049/180/32

County: LAKE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,231,048

Equalized Assessed Valuation:

\$48,862,480

Population:

1,355

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$46,965

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$878,040	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$648	\$548	\$381
Revenue Collected During FY 08:	\$395,356	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$554,373	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$292	\$721	\$564
Per Capita Expenditures:	\$409	\$706	\$556
Revenues over (under) Expenditures:	-\$159,017	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	129.70%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$719,023	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$531	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$65,627	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$653,396	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$	\$1,329	\$992
Revenue Collected During FY 08:	\$	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$	\$427	\$282
Per Capita Expenditures:	\$	\$403	\$271
Operating Income (loss):	\$	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	0.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Thomasboro Village**

Unit Code: **010/110/32**

County: **CHAMPAIGN**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$788,023

Equalized Assessed Valuation:

\$10,727,894

Population:

1,341

Employees:

Full Time:

10

Part Time:

6

Salaries Paid:

\$124,627

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$210,865	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$157	\$548	\$381
Revenue Collected During FY 08:	\$335,815	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$196,343	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$250	\$721	\$564
Per Capita Expenditures:	\$146	\$706	\$556
Revenues over (under) Expenditures:	\$139,472	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	178.43%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$350,337	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$261	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$350,337	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,320,475	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,730	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,106,742	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$825	\$1,329	\$992
Revenue Collected During FY 08:	\$392,972	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$358,764	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$293	\$427	\$282
Per Capita Expenditures:	\$268	\$403	\$271
Operating Income (loss):	\$34,208	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	318.02%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,140,950	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$851	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thompsonville Village

Unit Code: 028/055/32

County: FRANKLIN

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$368,808

Equalized Assessed Valuation:

\$2,282,333

Population:

660

Employees:

Full Time:

1

Part Time:

13

Salaries Paid:

\$75,045

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$108,526	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$164	\$666	\$444
Revenue Collected During FY 08:	\$99,771	\$254,229	\$117,702
Expenditures During FY 08:	\$82,991	\$232,039	\$106,311
Per Capita Revenue:	\$151	\$581	\$283
Per Capita Expenditures:	\$126	\$540	\$267
Revenues over (under) Expenditures:	\$16,780	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	150.99%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$125,306	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$190	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$210,403	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$256,000	\$385,902	\$36,500
Per Capita Debt:	\$388	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$118,035	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$179	\$2,071	\$745
Revenue Collected During FY 08:	\$108,884	\$206,165	\$79,162
Expenditures During FY 08:	\$134,761	\$201,484	\$88,676
Per Capita Revenue:	\$165	\$520	\$198
Per Capita Expenditures:	\$204	\$519	\$219
Operating Income (loss):	-\$25,877	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	70.61%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$95,158	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$144	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Thomson Village

Unit Code: 008/040/32

County: CARROLL

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,159,741

Equalized Assessed Valuation:

\$4,937,573

Population:

559

Employees:

Full Time:

3

Part Time:

8

Salaries Paid:

\$157,788

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$258,892	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$463	\$666	\$444
Revenue Collected During FY 08:	\$280,243	\$254,229	\$117,702
Expenditures During FY 08:	\$352,793	\$232,039	\$106,311
Per Capita Revenue:	\$501	\$581	\$283
Per Capita Expenditures:	\$631	\$540	\$267
Revenues over (under) Expenditures:	-\$72,550	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	52.82%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$186,342	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$333	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$186,342	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$3,803,000	\$385,902	\$36,500
Per Capita Debt:	\$6,803	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$6,180,120	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$11,056	\$2,071	\$745
Revenue Collected During FY 08:	\$832,376	\$206,165	\$79,162
Expenditures During FY 08:	\$822,742	\$201,484	\$88,676
Per Capita Revenue:	\$1,489	\$520	\$198
Per Capita Expenditures:	\$1,472	\$519	\$219
Operating Income (loss):	\$9,634	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	752.33%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$6,189,754	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$11,073	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Thornton Village

Unit Code: 016/570/32

County: COOK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,420,166

Equalized Assessed Valuation:

\$81,668,849

Population:

2,492

Employees:

Full Time:

28

Part Time:

67

Salaries Paid:

\$1,821,701

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,314,715	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$528	\$548	\$381
Revenue Collected During FY 08:	\$3,208,745	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$3,796,482	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,288	\$721	\$564
Per Capita Expenditures:	\$1,523	\$706	\$556
Revenues over (under) Expenditures:	-\$587,737	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	19.15%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$726,978	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$292	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$83,082	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,644,251	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$85,108	\$7,762,020	\$1,837,009
Per Capita Debt:	\$34	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$676,823	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$272	\$1,329	\$992
Revenue Collected During FY 08:	\$466,507	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$426,388	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$187	\$427	\$282
Per Capita Expenditures:	\$171	\$403	\$271
Operating Income (loss):	\$40,119	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	168.14%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$716,942	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$288	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tilden Village**

Unit Code: **079/075/32**

County: **RANDOLPH**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$602,355

Equalized Assessed Valuation:

\$3,727,141

Population:

922

Employees:

Full Time:

6

Part Time:

7

Salaries Paid:

\$176,372

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$152,725	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$166	\$666	\$444
Revenue Collected During FY 08:	\$310,267	\$254,229	\$117,702
Expenditures During FY 08:	\$346,247	\$232,039	\$106,311
Per Capita Revenue:	\$337	\$581	\$283
Per Capita Expenditures:	\$376	\$540	\$267
Revenues over (under) Expenditures:	-\$35,980	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	39.20%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$135,745	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$147	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$114,876	\$37,131	\$
Total Unrestricted Net Assets:	\$20,869	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$204,000	\$385,902	\$36,500
Per Capita Debt:	\$221	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$566,256	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$614	\$2,071	\$745
Revenue Collected During FY 08:	\$226,494	\$206,165	\$79,162
Expenditures During FY 08:	\$223,991	\$201,484	\$88,676
Per Capita Revenue:	\$246	\$520	\$198
Per Capita Expenditures:	\$243	\$519	\$219
Operating Income (loss):	\$2,503	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	245.44%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$549,759	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$596	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tilton Village

Unit Code: 092/100/32

County: VERMILION

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$3,179,040

Equalized Assessed Valuation:

\$21,627,580

Population:

2,976

Employees:

Full Time:

4

Part Time:

20

Salaries Paid:

\$514,530

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,051,707	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$2,034	\$548	\$381
Revenue Collected During FY 08:	\$5,228,382	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,316,101	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,757	\$721	\$564
Per Capita Expenditures:	\$1,786	\$706	\$556
Revenues over (under) Expenditures:	-\$87,719	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	112.19%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,963,988	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$2,004	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,361,010	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$1,758,798	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,731,786	\$7,762,020	\$1,837,009
Per Capita Debt:	\$918	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,194,755	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$401	\$1,329	\$992
Revenue Collected During FY 08:	\$53,973	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$160,919	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$18	\$427	\$282
Per Capita Expenditures:	\$54	\$403	\$271
Operating Income (loss):	-\$106,946	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	676.00%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$1,087,809	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$366	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Timberlane Village**

Unit Code: **004/100/32** County: **BOONE**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$259,116**

Equalized Assessed Valuation: **\$26,384,656**

Population: **985**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$38,029**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$634,421	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$644	\$666	\$444
Revenue Collected During FY 08:	\$220,671	\$254,229	\$117,702
Expenditures During FY 08:	\$262,339	\$232,039	\$106,311
Per Capita Revenue:	\$224	\$581	\$283
Per Capita Expenditures:	\$266	\$540	\$267
Revenues over (under) Expenditures:	-\$41,668	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	225.95%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$592,753	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$602	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$19,938	\$37,131	\$
Total Unrestricted Net Assets:	\$251,735	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$403,646	\$385,902	\$36,500
Per Capita Debt:	\$410	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

Full Time:

Part Time:

Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$4,017	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$191	\$666	\$444
Revenue Collected During FY 08:	\$4,828	\$254,229	\$117,702
Expenditures During FY 08:	\$4,658	\$232,039	\$106,311
Per Capita Revenue:	\$230	\$581	\$283
Per Capita Expenditures:	\$222	\$540	\$267
Revenues over (under) Expenditures:	\$170	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	89.89%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$4,187	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$199	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$4,829	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: **Tinley Park Village**

Unit Code: **016/575/32**

County: **COOK**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$83,801,967

Equalized Assessed Valuation:

\$1,596,468,368

Population:

59,000

Employees:

Full Time:

197

Part Time:

242

Salaries Paid:

\$20,655,631

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$13,567,752	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$230	\$420	\$380
Revenue Collected During FY 08:	\$39,391,462	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$35,729,551	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$668	\$910	\$884
Per Capita Expenditures:	\$606	\$894	\$899
Revenues over (under) Expenditures:	\$3,661,911	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	37.67%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$13,460,508	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$228	\$420	\$371

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,197,765	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$10,128,105	\$4,848,384	\$8,614,792



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$24,485,000	\$74,451,458	\$47,444,580
Per Capita Debt:	\$415	\$1,334	\$1,078
General Obligation Debt over EAV:	1.43%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$54,080,704	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$917	\$1,214	\$976
Revenue Collected During FY 08:	\$13,058,989	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$15,809,559	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$221	\$312	\$227
Per Capita Expenditures:	\$268	\$294	\$237
Operating Income (loss):	-\$2,750,570	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	326.16%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$51,564,118	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$874	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tiskilwa Village

Unit Code: 006/110/32

County: BUREAU

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$784,550

Equalized Assessed Valuation:

\$7,275,015

Population:

800

Employees:

Full Time:

2

Part Time:

5

Salaries Paid:

\$84,378

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$658,160	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$823	\$666	\$444
Revenue Collected During FY 08:	\$291,184	\$254,229	\$117,702
Expenditures During FY 08:	\$223,058	\$232,039	\$106,311
Per Capita Revenue:	\$364	\$581	\$283
Per Capita Expenditures:	\$279	\$540	\$267
Revenues over (under) Expenditures:	\$68,126	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	325.60%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$726,286	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$908	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$117,441	\$2,724	\$
Total Unreserved Funds:	\$608,845	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$265,000	\$385,902	\$36,500
Per Capita Debt:	\$331	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$617,633	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$772	\$2,071	\$745
Revenue Collected During FY 08:	\$139,511	\$206,165	\$79,162
Expenditures During FY 08:	\$115,619	\$201,484	\$88,676
Per Capita Revenue:	\$174	\$520	\$198
Per Capita Expenditures:	\$145	\$519	\$219
Operating Income (loss):	\$23,892	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	554.86%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$641,525	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$802	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toledo Village

Unit Code: 018/025/32

County: CUMBERLAN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,922,100

Equalized Assessed Valuation:

\$8,457,248

Population:

1,166

Employees:

Full Time:

7

Part Time:

7

Salaries Paid:

\$259,761

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,336,893	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,147	\$548	\$381
Revenue Collected During FY 08:	\$447,188	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$396,931	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$384	\$721	\$564
Per Capita Expenditures:	\$340	\$706	\$556
Revenues over (under) Expenditures:	\$50,257	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	349.47%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,387,150	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,190	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$617,194	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$769,955	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$170,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$146	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,550,416	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$3,045	\$1,329	\$992
Revenue Collected During FY 08:	\$750,755	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$873,884	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$644	\$427	\$282
Per Capita Expenditures:	\$749	\$403	\$271
Operating Income (loss):	-\$123,129	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	392.19%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$3,427,287	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$2,939	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tolono Village

Unit Code: 010/115/32

County: CHAMPAIGN

Fiscal Year End:

4/30/2008

Accounting Method:

Combination

Appropriation or Budget:

\$2,198,750

Equalized Assessed Valuation:

\$35,151,758

Population:

3,461

Employees:

Full Time:

9

Part Time:

21

Salaries Paid:

\$367,774

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,074,836	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$311	\$548	\$381
Revenue Collected During FY 08:	\$1,589,393	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,720,524	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$459	\$721	\$564
Per Capita Expenditures:	\$497	\$706	\$556
Revenues over (under) Expenditures:	-\$131,131	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	54.85%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$943,705	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$273	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$308,276	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$635,429	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,302,686	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$665	\$1,329	\$992
Revenue Collected During FY 08:	\$534,001	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$501,742	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$154	\$427	\$282
Per Capita Expenditures:	\$145	\$403	\$271
Operating Income (loss):	\$32,259	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	465.37%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,334,945	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$675	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toluca City

Unit Code: 059/030/30

County: MARSHALL

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,403,200

Equalized Assessed Valuation:

\$15,339,463

Population:

1,315

Employees:

Full Time:

6

Part Time:

24

Salaries Paid:

\$256,653

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$130,334	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$99	\$548	\$381
Revenue Collected During FY 08:	\$407,542	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$414,377	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$310	\$721	\$564
Per Capita Expenditures:	\$315	\$706	\$556
Revenues over (under) Expenditures:	-\$6,835	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	29.80%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$123,499	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$94	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$271,178	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,365,827	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,039	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,491,616	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,895	\$1,329	\$992
Revenue Collected During FY 08:	\$684,952	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$702,217	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$521	\$427	\$282
Per Capita Expenditures:	\$534	\$403	\$271
Operating Income (loss):	-\$17,265	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	352.36%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$2,474,351	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,882	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tonica Village**

Unit Code: **050/115/32**

County: **LASALLE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,672,142

Equalized Assessed Valuation:

\$13,394,068

Population:

698

Employees:

Full Time:

2

Part Time:

15

Salaries Paid:

\$142,340

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$403,899	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$579	\$666	\$444
Revenue Collected During FY 08:	\$549,554	\$254,229	\$117,702
Expenditures During FY 08:	\$526,436	\$232,039	\$106,311
Per Capita Revenue:	\$787	\$581	\$283
Per Capita Expenditures:	\$754	\$540	\$267
Revenues over (under) Expenditures:	\$23,118	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	69.61%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$366,475	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$525	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$275,711	\$37,131	\$
Total Unrestricted Net Assets:	\$90,764	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$115,000	\$385,902	\$36,500
Per Capita Debt:	\$165	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$190,060	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$272	\$2,071	\$745
Revenue Collected During FY 08:	\$214,136	\$206,165	\$79,162
Expenditures During FY 08:	\$208,376	\$201,484	\$88,676
Per Capita Revenue:	\$307	\$520	\$198
Per Capita Expenditures:	\$299	\$519	\$219
Operating Income (loss):	\$5,760	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	123.03%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$256,362	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$367	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Topeka Town**

Unit Code: **060/045/31**

County: **MASON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$41,600

Equalized Assessed Valuation:

\$402,067

Population:

90

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$4,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$33,132	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$368	\$666	\$444
Revenue Collected During FY 08:	\$19,420	\$254,229	\$117,702
Expenditures During FY 08:	\$11,889	\$232,039	\$106,311
Per Capita Revenue:	\$216	\$581	\$283
Per Capita Expenditures:	\$132	\$540	\$267
Revenues over (under) Expenditures:	\$7,531	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	342.02%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$40,663	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$452	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$40,663	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Toulon City

Unit Code: 087/020/30

County: STARK

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$2,062,500

Equalized Assessed Valuation:

\$11,368,221

Population:

1,400

Employees:

Full Time:

5

Part Time:

6

Salaries Paid:

\$212,407

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$301,406	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$215	\$548	\$381
Revenue Collected During FY 08:	\$415,102	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$418,827	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$297	\$721	\$564
Per Capita Expenditures:	\$299	\$706	\$556
Revenues over (under) Expenditures:	-\$3,725	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	71.07%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$297,681	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$213	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$297,682	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,365,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$975	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$842,554	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$602	\$1,329	\$992
Revenue Collected During FY 08:	\$413,693	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,269,732	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$295	\$427	\$282
Per Capita Expenditures:	\$907	\$403	\$271
Operating Income (loss):	-\$856,039	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	-0.37%	397.74%	331.71%
Ending Retained Earnings for FY 08:	-\$4,761	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	-\$3	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Tovey Village

Unit Code: 011/070/32

County: CHRISTIAN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$145,100

Equalized Assessed Valuation:

\$2,514,342

Population:

516

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$12,389

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$267,640	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$519	\$666	\$444
Revenue Collected During FY 08:	\$117,401	\$254,229	\$117,702
Expenditures During FY 08:	\$89,228	\$232,039	\$106,311
Per Capita Revenue:	\$228	\$581	\$283
Per Capita Expenditures:	\$173	\$540	\$267
Revenues over (under) Expenditures:	\$28,173	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	330.26%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$294,688	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$571	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$63,388	\$37,131	\$
Total Unrestricted Net Assets:	\$200,921	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$157,650	\$385,902	\$36,500
Per Capita Debt:	\$306	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Towanda Village**

Unit Code: **064/110/32**

County: **MCLEAN**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$449,775

Equalized Assessed Valuation:

\$7,633,167

Population:

450

Employees:

Full Time:

2

Part Time:

4

Salaries Paid:

\$51,541

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$255,256	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$567	\$666	\$444
Revenue Collected During FY 08:	\$200,846	\$254,229	\$117,702
Expenditures During FY 08:	\$174,132	\$232,039	\$106,311
Per Capita Revenue:	\$446	\$581	\$283
Per Capita Expenditures:	\$387	\$540	\$267
Revenues over (under) Expenditures:	\$26,714	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	165.94%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$288,959	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$642	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$153,913	\$37,131	\$
Total Unrestricted Net Assets:	\$135,046	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$597,683	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,328	\$2,071	\$745
Revenue Collected During FY 08:	\$100,498	\$206,165	\$79,162
Expenditures During FY 08:	\$121,090	\$201,484	\$88,676
Per Capita Revenue:	\$223	\$520	\$198
Per Capita Expenditures:	\$269	\$519	\$219
Operating Income (loss):	-\$20,592	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	470.81%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$570,102	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,267	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Tower Hill Village**

Unit Code: **086/055/32**

County: **SHELBY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$181,900

Equalized Assessed Valuation:

\$1,906,784

Population:

609

Employees:

Full Time:

2

Part Time:

5

Salaries Paid:

\$70,658

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$81,543	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$134	\$666	\$444
Revenue Collected During FY 08:	\$142,093	\$254,229	\$117,702
Expenditures During FY 08:	\$157,268	\$232,039	\$106,311
Per Capita Revenue:	\$233	\$581	\$283
Per Capita Expenditures:	\$258	\$540	\$267
Revenues over (under) Expenditures:	-\$15,175	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	53.76%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$84,543	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$139	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$65,599	\$37,131	\$
Total Unrestricted Net Assets:	\$18,944	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$305,950	\$385,902	\$36,500
Per Capita Debt:	\$502	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$723,953	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$1,189	\$2,071	\$745
Revenue Collected During FY 08:	\$112,542	\$206,165	\$79,162
Expenditures During FY 08:	\$138,450	\$201,484	\$88,676
Per Capita Revenue:	\$185	\$520	\$198
Per Capita Expenditures:	\$227	\$519	\$219
Operating Income (loss):	-\$25,908	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	506.84%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$701,715	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$1,152	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Tower Lakes Village**

Unit Code: **049/185/32**

County: **LAKE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$2,965,000

Equalized Assessed Valuation:

\$70,375,152

Population:

1,309

Employees:

Full Time:

Part Time:

21

Salaries Paid:

\$201,042

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,018,757	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$778	\$548	\$381
Revenue Collected During FY 08:	\$891,646	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$683,568	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$681	\$721	\$564
Per Capita Expenditures:	\$522	\$706	\$556
Revenues over (under) Expenditures:	\$208,078	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	179.69%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,228,335	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$938	\$554	\$382

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$294,881	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,041,475	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$7,762,020	\$1,837,009
Per Capita Debt:	\$	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$824,897	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$630	\$1,329	\$992
Revenue Collected During FY 08:	\$282,573	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$138,352	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$216	\$427	\$282
Per Capita Expenditures:	\$106	\$403	\$271
Operating Income (loss):	\$144,221	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	700.47%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$969,118	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$740	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Tremont Village

Unit Code: 090/080/32

County: TAZEWELL

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,468,112

Equalized Assessed Valuation:

\$34,628,981

Population:

2,072

Employees:

Full Time:

7

Part Time:

31

Salaries Paid:

\$364,761

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$708,117	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$342	\$548	\$381
Revenue Collected During FY 08:	\$786,340	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$864,089	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$380	\$721	\$564
Per Capita Expenditures:	\$417	\$706	\$556
Revenues over (under) Expenditures:	-\$77,749	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	85.82%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$741,592	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$358	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$1,009,640	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,200,000	\$7,762,020	\$1,837,009
Per Capita Debt:	\$579	\$1,174	\$528
General Obligation Debt over EAV:	3.47%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,288,792	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$622	\$1,329	\$992
Revenue Collected During FY 08:	\$335,775	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$530,884	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$162	\$427	\$282
Per Capita Expenditures:	\$256	\$403	\$271
Operating Income (loss):	-\$195,109	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	184.36%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$978,756	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$472	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Trenton City**

Unit Code: **014/065/30**

County: **CLINTON**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,444,000

Equalized Assessed Valuation:

\$38,568,659

Population:

2,610

Employees:

Full Time:

19

Part Time:

34

Salaries Paid:

\$853,756

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,089,751	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$418	\$548	\$381
Revenue Collected During FY 08:	\$1,896,301	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$1,942,747	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$727	\$721	\$564
Per Capita Expenditures:	\$744	\$706	\$556
Revenues over (under) Expenditures:	-\$46,446	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	53.70%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$1,043,305	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$400	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$233,618	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$809,687	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,342,856	\$7,762,020	\$1,837,009
Per Capita Debt:	\$515	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$692,774	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$265	\$1,329	\$992
Revenue Collected During FY 08:	\$735,625	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$638,222	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$282	\$427	\$282
Per Capita Expenditures:	\$245	\$403	\$271
Operating Income (loss):	\$97,403	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	123.81%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$790,177	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$303	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Trout Valley Village

Unit Code: 063/109/32

County: McHenry

Fiscal Year End:

8/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$228,400

Equalized Assessed Valuation:

\$

Population:

604

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$156,785	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$260	\$666	\$444
Revenue Collected During FY 08:	\$108,726	\$254,229	\$117,702
Expenditures During FY 08:	\$89,860	\$232,039	\$106,311
Per Capita Revenue:	\$180	\$581	\$283
Per Capita Expenditures:	\$149	\$540	\$267
Revenues over (under) Expenditures:	\$18,866	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	195.59%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$175,754	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$291	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$175,754	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Troy City

Unit Code: 057/115/30

County: MADISON

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$12,946,300

Equalized Assessed Valuation:

\$175,472,069

Population:

12,479

Employees:

Full Time:

51

Part Time:

3

Salaries Paid:

\$2,798,973

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,706,084	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$217	\$548	\$381
Revenue Collected During FY 08:	\$5,723,952	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,490,702	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$459	\$721	\$564
Per Capita Expenditures:	\$440	\$706	\$556
Revenues over (under) Expenditures:	\$233,250	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	53.53%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$2,939,334	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$236	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$2,460,654	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$7,407,312	\$7,762,020	\$1,837,009
Per Capita Debt:	\$594	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,292,760	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$665	\$1,329	\$992
Revenue Collected During FY 08:	\$3,019,547	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$2,488,105	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$242	\$427	\$282
Per Capita Expenditures:	\$199	\$403	\$271
Operating Income (loss):	\$531,442	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	354.66%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$8,824,202	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$707	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: Troy Grove Village

Unit Code: 050/120/32

County: LASALLE

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$181,850

Equalized Assessed Valuation:

\$3,629,993

Population:

305

Employees:

Full Time:

Part Time:

11

Salaries Paid:

\$10,666

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$430,272	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$1,411	\$666	\$444
Revenue Collected During FY 08:	\$85,039	\$254,229	\$117,702
Expenditures During FY 08:	\$113,940	\$232,039	\$106,311
Per Capita Revenue:	\$279	\$581	\$283
Per Capita Expenditures:	\$374	\$540	\$267
Revenues over (under) Expenditures:	-\$28,901	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	352.27%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$401,371	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$1,316	\$689	\$462

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$401,371	\$28,007	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **Tuscola City**

Unit Code: **021/040/30** County: **DOUGLAS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$33,834,758**

Equalized Assessed Valuation: **\$52,645,934**

Population: **4,448**

Employees:

Full Time: **28**

Part Time: **101**

Salaries Paid: **\$1,218,357**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,860,928	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$1,318	\$548	\$381
Revenue Collected During FY 08:	\$4,626,331	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$5,341,832	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,040	\$721	\$564
Per Capita Expenditures:	\$1,201	\$706	\$556
Revenues over (under) Expenditures:	-\$715,501	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	96.32%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$5,145,427	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$1,157	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,561,496	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$4,232,109	\$1,378,027	\$727,227

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,201,725	\$7,762,020	\$1,837,009
Per Capita Debt:	\$1,394	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,053,909	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,586	\$1,329	\$992
Revenue Collected During FY 08:	\$1,545,233	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$1,354,712	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$347	\$427	\$282
Per Capita Expenditures:	\$305	\$403	\$271
Operating Income (loss):	\$190,521	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	534.76%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$7,244,430	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,629	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: Ullin Village

Unit Code: 077/045/32

County: PULASKI

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$716,100

Equalized Assessed Valuation:

\$2,204,426

Population:

1,140

Employees:

Full Time:

5

Part Time:

20

Salaries Paid:

\$182,312

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$164,088	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$144	\$548	\$381
Revenue Collected During FY 08:	\$461,870	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$442,427	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$405	\$721	\$564
Per Capita Expenditures:	\$388	\$706	\$556
Revenues over (under) Expenditures:	\$19,443	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	41.48%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$183,531	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$161	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$5,709	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	\$177,822	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$564,530	\$7,762,020	\$1,837,009
Per Capita Debt:	\$495	\$1,174	\$528
General Obligation Debt over EAV:	0.00%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$678,807	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$595	\$1,329	\$992
Revenue Collected During FY 08:	\$170,411	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$235,346	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$149	\$427	\$282
Per Capita Expenditures:	\$206	\$403	\$271
Operating Income (loss):	-\$64,935	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	260.84%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$613,872	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$538	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Union Village**

Unit Code: **063/110/32**

County: **MCHENRY**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$1,077,895

Equalized Assessed Valuation:

\$21,844,967

Population:

576

Employees:

Full Time:

Part Time:

18

Salaries Paid:

\$97,514

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$190,098	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$330	\$666	\$444
Revenue Collected During FY 08:	\$424,062	\$254,229	\$117,702
Expenditures During FY 08:	\$304,867	\$232,039	\$106,311
Per Capita Revenue:	\$736	\$581	\$283
Per Capita Expenditures:	\$529	\$540	\$267
Revenues over (under) Expenditures:	\$119,195	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	36.93%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$112,593	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$195	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$96,026	\$37,131	\$
Total Unrestricted Net Assets:	\$16,567	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,349,237	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,342	\$2,071	\$745
Revenue Collected During FY 08:	\$144,453	\$206,165	\$79,162
Expenditures During FY 08:	\$128,275	\$201,484	\$88,676
Per Capita Revenue:	\$251	\$520	\$198
Per Capita Expenditures:	\$223	\$519	\$219
Operating Income (loss):	\$16,178	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1217.79%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,562,115	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,712	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Union Hill Village**

Unit Code: **046/090/32**

County: **KANKAKEE**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$23,000

Equalized Assessed Valuation:

\$737,652

Population:

80

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$	\$666	\$444
Revenue Collected During FY 08:	\$27,171	\$254,229	\$117,702
Expenditures During FY 08:	\$22,693	\$232,039	\$106,311
Per Capita Revenue:	\$340	\$581	\$283
Per Capita Expenditures:	\$284	\$540	\$267
Revenues over (under) Expenditures:	\$4,478	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	19.73%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$4,478	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$56	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$87,516	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$	\$2,071	\$745
Revenue Collected During FY 08:	\$	\$206,165	\$79,162
Expenditures During FY 08:	\$	\$201,484	\$88,676
Per Capita Revenue:	\$	\$520	\$198
Per Capita Expenditures:	\$	\$519	\$219
Operating Income (loss):	\$	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	0.00%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$	\$2,084	\$759

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Between 1000 and 25,000

Local Government Profile

Unit Name: **United City of Yorkville City**

Unit Code: **047/035/30**

County: **KENDALL**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$48,395,594

Equalized Assessed Valuation:

\$509,638,009

Population:

15,193

Employees:

Full Time:

98

Part Time:

73

Salaries Paid:

\$5,775,580

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$10,223,222	\$3,328,918	\$1,565,564
Per Capita Beginning Fund Balance:	\$673	\$548	\$381
Revenue Collected During FY 08:	\$15,977,989	\$5,252,094	\$2,318,995
Expenditures During FY 08:	\$18,977,985	\$5,218,323	\$2,340,819
Per Capita Revenue:	\$1,052	\$721	\$564
Per Capita Expenditures:	\$1,249	\$706	\$556
Revenues over (under) Expenditures:	-\$2,999,996	\$33,771	\$35,354
Ratio of Fund Balance to Expenditures:	40.63%	87.61%	68.63%
Ending Fund Balance for FY 08:	\$7,710,929	\$3,304,801	\$1,545,501
Per Capita Ending Fund Balance:	\$508	\$554	\$382

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$1,344	\$
Total Unreserved Funds:	\$	\$41,086	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,630,544	\$1,203,389	\$223,442
Total Unrestricted Net Assets:	-\$658,755	\$1,378,027	\$727,227



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$53,579,886	\$7,762,020	\$1,837,009
Per Capita Debt:	\$3,527	\$1,174	\$528
General Obligation Debt over EAV:	1.72%	1.69%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$19,754,947	\$8,434,882	\$3,172,836
Per Capita Beginning Retained Earnings for FY 08:	\$1,300	\$1,329	\$992
Revenue Collected During FY 08:	\$4,800,470	\$2,601,339	\$1,061,685
Expenditures During FY 08:	\$4,214,897	\$2,427,439	\$1,076,743
Per Capita Revenue:	\$316	\$427	\$282
Per Capita Expenditures:	\$277	\$403	\$271
Operating Income (loss):	\$585,573	\$173,899	\$13,812
Ratio of Retained Earnings to Expenditures:	498.19%	397.74%	331.71%
Ending Retained Earnings for FY 08:	\$20,998,024	\$8,876,515	\$3,220,336
Per Capita Ending Retained Earnings:	\$1,382	\$1,396	\$1,067

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Greater than 25,000

Local Government Profile

Unit Name: Urbana City

Unit Code: 010/120/30

County: CHAMPAIGN

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$47,936,408

Equalized Assessed Valuation:

\$542,324,212

Population:

40,050

Employees:

Full Time:

271

Part Time:

53

Salaries Paid:

\$15,698,968

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$27,849,451	\$20,469,141	\$17,392,664
Per Capita Beginning Fund Balance:	\$695	\$420	\$380
Revenue Collected During FY 08:	\$33,302,130	\$47,279,441	\$36,812,097
Expenditures During FY 08:	\$30,731,677	\$46,868,184	\$35,335,224
Per Capita Revenue:	\$832	\$910	\$884
Per Capita Expenditures:	\$767	\$894	\$899
Revenues over (under) Expenditures:	\$2,570,453	\$411,256	\$369,477
Ratio of Fund Balance to Expenditures:	86.63%	48.74%	43.68%
Ending Fund Balance for FY 08:	\$26,623,272	\$19,983,233	\$16,735,945
Per Capita Ending Fund Balance:	\$665	\$420	\$371

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,385,976	\$11,555,814	\$6,830,615
Total Unrestricted Net Assets:	\$35,157,662	\$4,848,384	\$8,614,792

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,482,243	\$74,451,458	\$47,444,580
Per Capita Debt:	\$62	\$1,334	\$1,078
General Obligation Debt over EAV:	0.00%	3.78%	2.76%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$7,950,473	\$64,765,196	\$43,586,816
Per Capita Beginning Retained Earnings for FY 08:	\$199	\$1,214	\$976
Revenue Collected During FY 08:	\$1,264,626	\$17,114,858	\$9,875,533
Expenditures During FY 08:	\$667,669	\$16,245,069	\$9,219,236
Per Capita Revenue:	\$32	\$312	\$227
Per Capita Expenditures:	\$17	\$294	\$237
Operating Income (loss):	\$596,957	\$869,788	\$621,889
Ratio of Retained Earnings to Expenditures:	1241.92%	470.48%	420.59%
Ending Retained Earnings for FY 08:	\$8,291,899	\$66,832,557	\$43,032,151
Per Capita Ending Retained Earnings:	\$207	\$1,247	\$998

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

MUNICIPALITIES: Population Less Than 1,000

Local Government Profile

Unit Name: **Ursa Village**

Unit Code: **001/075/32**

County: **ADAMS**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$234,100

Equalized Assessed Valuation:

\$6,457,913

Population:

600

Employees:

Full Time:

1

Part Time:

8

Salaries Paid:

\$45,969

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$276,508	\$266,951	\$169,639
Per Capita Beginning Fund Balance:	\$461	\$666	\$444
Revenue Collected During FY 08:	\$151,020	\$254,229	\$117,702
Expenditures During FY 08:	\$92,122	\$232,039	\$106,311
Per Capita Revenue:	\$252	\$581	\$283
Per Capita Expenditures:	\$154	\$540	\$267
Revenues over (under) Expenditures:	\$58,898	\$22,190	\$7,764
Ratio of Fund Balance to Expenditures:	364.09%	286.45%	165.93%
Ending Fund Balance for FY 08:	\$335,406	\$280,303	\$171,795
Per Capita Ending Fund Balance:	\$559	\$689	\$462

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$2,724	\$
Total Unreserved Funds:	\$	\$28,007	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$37,131	\$
Total Unrestricted Net Assets:	\$335,406	\$125,617	\$106,256

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$385,902	\$36,500
Per Capita Debt:	\$	\$841	\$106
General Obligation Debt over EAV:	0.00%	0.38%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,280,498	\$741,992	\$336,131
Per Capita Beginning Retained Earnings for FY 08:	\$2,134	\$2,071	\$745
Revenue Collected During FY 08:	\$90,546	\$206,165	\$79,162
Expenditures During FY 08:	\$93,708	\$201,484	\$88,676
Per Capita Revenue:	\$151	\$520	\$198
Per Capita Expenditures:	\$156	\$519	\$219
Operating Income (loss):	-\$3,162	\$4,680	\$
Ratio of Retained Earnings to Expenditures:	1363.10%	404.24%	297.27%
Ending Retained Earnings for FY 08:	\$1,277,336	\$751,204	\$341,980
Per Capita Ending Retained Earnings:	\$2,129	\$2,084	\$759